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Town of Salisbury



1993
Annual Report



DONALD J. NIXON

This year the Salisbury Town Report is dedicated to Donald J. Nixon. Don Nixon's service to the Town spans more than 25 years. Don has served the Town in several capacities. He was Chief of Police for three years; Road Agent for five years; and has served on the Budget Committee for twenty-one years. He joined the Grange in 1949 and was a member for many years. He was also an active member of the Salisbury Volunteer Fire Department for many years. Don was chosen as Salisbury's Citizen of the Year in 1991. He is currently a member of the Salisbury Highway Safety Committee.

Don lives on Route 4 in Salisbury with his wife Joyce, and they have resided in Salisbury since 1947.

We hereby dedicate this Town Report in your honor Don. Thank you for your years of service to our community!!



1993 CITIZEN OF THE YEAR

DR. PAUL S. SHAW

The Citizen of the Year Award for 1993 was presented by Irene Plourde (our 1992 Citizen of the Year) to Dr. Paul S. Shaw on August 21st at the 1993 Old Home Day celebration. Dr. Shaw was nominated by his fellow citizens for his dedication to the Town. Dr. Shaw has lived in West Salisbury with his wife Rachel since he retired in 1984. He has been an active member of the Salisbury Congregational Community Church since 1986 and served on its many committees. He has also been chairman of the Salisbury Old Home Day Committee for the past four years; President of the Salisbury Historical Society for two years; and served as the Town's Health Officer for the last six years. Dr. Shaw has recently spent many months recording an oral history of the Town.

Dr. Shaw tells us that he is carrying on in the Shaw family tradition as both his father and grandfather represented Salisbury in the Legislature, and both served in other town offices, including Selectman and School Board. His father was Town Clerk when his brother and sisters were born in Salisbury and also was Town Clerk in Warner when he was born. Dr. Shaw's mother was a direct descendent of Phillip Call, who built the first house in Salisbury. Although Dr. Shaw wasn't born in Salisbury, his family has been around Salisbury for a long, long time.

Dr. Shaw's pictorial history book appears to be a big success. His continued dedication to the Town and its history are a valuable asset to us all. The citizens of the Town of Salisbury appreciate your contributions and we are honored to have you as our 1993 Citizen of the Year.

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TOWN OFFICERS

MODERATOR

Edward D. Bailey, '94

BOARD OF SELECTMEN

Sharon MacDuffie '94 Kathleen Downes '95 Mary Heath '96

ADMINISTRATIVE ASSISTANT TO THE SELECTMEN

Margaret I. Warren

TOWN CLERK

Dora L. Rapalyea '94

DEPUTY TOWN CLERK

Gayle B. Landry

TAX COLLECTOR

Gayle B. Landry '94

DEPUTY TAX COLLECTOR

Pamela Hutchins

TREASURER

Norma C. Lovejoy '94

DEPUTY TREASURER

Mary Phillips

SUPERVISORS OF THE CHECKLIST

John T. Pollock '94 Dorothea Lovejoy '98

Roy Downes '94

CHIEF OF POLICE

Gary R. Davis

FIRE CHIEF

Edwin Bowne

ROAD AGENT

William D. MacDuffie, Sr. '96

LIBRARY TRUSTEES

Patricia McDonough '94 Sandra S. Miller '95

Pamela D. Hutchins '96

LIBRARIAN

Gail Clukay

TRUSTEES OF TRUST FUNDS

Charlotte Hughes '94 John Phillips '95
Gudmund D. Ipsen '96

CEMETERY TRUSTEES

Pierre Ballou '94 Stacy Frew '94
Edward Bailey '94

HIGHWAY SAFETY COMMITTEE

Donald Nixon Edward Bailey William MacDuffie, Sr.
Kathleen Downes

HEALTH OFFICER

Dr. Paul S. Shaw

FOREST FIRE WARDEN

Dennis Patten

CIVIL DEFENSE COORDINATOR

John Lovejoy

BUDGET COMMITTEE

Norma Lovejoy '94 Dave Chamberlin '95 Peter Merkes '96
Joe Landry '94 Charles Haight '95 Edward Sawyer '96
Donald Nixon '94 Ken Mailloux '95 Sandra Miller '96
Kathleen Downes (Ex-officio)

PLANNING BOARD

William MacDuffie '94 Robert Irving '95
Geraldine Burgess '95 William Lovering '96
Mary Heath (Ex-officio)

ALTERNATES

Tom McDonough Ray Prince Al Tanner

ZONING BOARD OF ADJUSTMENT

John Bentley '94 Dennis Melchin '95
Charles Bristol '94 Mark Hutchins '96 Carolyn Wade '96

ALTERNATES

Steve Preston Joseph Ducharme, Jr. Ray Bailey, Jr.

OVERSEER OF PUBLIC WELFARE

Board of Selectmen

BUILDING INSPECTOR

Daisy Dunham

RECREATION COMMITTEE

Ray Bailey, Jr. Jerry Beck Timothy Warren
Lisa Scrofani-Uhrin Dennis Stewart

CONSERVATION COMMITTEE

Douglas Greiner Louise Andrus Andrew Thompson

RECYCLING COMMITTEE

Peg Boyles Ted Sprague Donna Bourbeau
Sue Scott Robert Underhill Joanne Pollock
 Kathleen Downes (Ex officio)

CAPITAL IMPROVEMENTS COMMITTEE

William Lovering Mary Heath David Chamberlin
 Kathleen Downes

E-911 COMMITTEE

Paul Hurley Trent Wood Darrell Bentley
Mary Heath Dave Rapalyea Mark Hutchins

ALTERNATES/ADVISORS

Dorothy Bartlett Edwin Bowne
Margaret Warren Gary Davis

*Cover photo South Road Bridge before & after taken by
Joseph M. Heath IV.

WARRANT FOR THE ANNUAL TOWN MEETING

THE POLLS WILL BE OPEN FROM 1:00 PM

TO THE CLOSE OF BUSINESS MEETING

ABSENTEE BALLOTS WILL BE PROCESSED AND CAST AT 3:00 PM

BUSINESS MEETING AT 7:30 PM

To the Inhabitants of the Town of Salisbury, in the County of Merrimack, in the State of New Hampshire, qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall in Salisbury on Tuesday, the 8th day of March, 1994 at one o'clock in the afternoon to act upon the following subjects by ballot; Polls will close for balloting no earlier than the close of the Business Meeting.

1. To choose the following Town Officers: Moderator, Selectman, Treasurer, Tax Collector, Town Clerk, Library Trustee, Trustee of Trust Funds, Supervisor of Checklist, Planning Board, (3) Cemetery Trustees, (3) Budget Committee and (5) Recreation Committee.
2. To see if the Town will vote to authorize Amendment #1 to the Town of Salisbury Zoning Ordinance as proposed by the Planning Board and printed in the Town Report, to make the changes to articles regarding commercial zones, special exceptions and signs. (By official ballot)
3. To see if the Town will vote to authorize Amendment #2 to the Town of Salisbury Zoning Ordinance as proposed by the Planning Board and printed in the Town Report, to make the changes to Articles III and VI regarding sawmills. (By official ballot)
4. To see if the Town will vote to authorize Amendment #3 to the Town of Salisbury Zoning Ordinance as proposed by the Planning Board and printed in the Town Report, to make the changes to Article V:B regarding road frontage determination. (By official ballot)
5. To see if the Town will vote to authorize Amendment #1 to the Town of Salisbury Building Code as proposed by the Planning Board and printed in the Town Report, to make the changes to Article II and VII, Floodplain Development Regulations, to assure the Town's continued eligibility in the National Flood Insurance Program. (By official ballot)

6. To see if the Town will vote to authorize Amendment #2 to the Town of Salisbury Building Code as proposed by the Planning Board and printed in the Town Report, to allow updates and revisions to the BOCA Code to be incorporated following public hearing by the Planning Board, pursuant to RSA 674:52. (By official ballot)
7. To hear the reports of the Officers of the Town, agents, auditors and committees appointed and pass any vote relating thereto.
8. To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars (\$1,000) to be added to the North Road Bridge Capital Reserve Fund, established in 1991. (The Selectmen and Budget Committee recommend this appropriation.)
9. To see if the Town will take the following action with regard to certain Capital Reserve Funds:
 - a. vote to discontinue the Emergency Services Equipment Capital Reserve Fund established in 1987;
 - b. create three new Capital Reserve Funds entitled: "Fire Emergency Services Equipment Capital Reserve Fund", "Rescue Emergency Services Equipment Capital Reserve Fund", and "Police Emergency Services Equipment Capital Reserve Fund";
 - c. to reappropriate the existing balance in the Emergency Services Equipment Capital Reserve Fund to these new funds as follows:

Fire Emerg. Services Equip. CRF	-\$36,284.69
Rescue Emerg. Services Equip. CRF	-\$ 4,356.94
Police Emerg. Services Equip. CRF	- 7,904.63

and

- d. designate the Selectmen as agents to expend funds from said Capital Reserve Funds to carry out the purposes thereof. (The Selectmen and Budget Committee recommend this article.) (Requires 2/3 vote.)

10. To see if the Town will vote to raise and appropriate the sum of Fifty Three Thousand Dollars (\$53,000) to purchase a refurbished fire truck. This appropriation shall be funded as follows: the sum of \$35,000 shall be withdrawn from the Fire Emergency Services Equipment Capital Reserve Fund established under Article 9; the existing 1972 Ford Pumper shall be a trade-in on the fire truck at an estimated value of \$5,000; the sum of \$500 shall be donated by the Salisbury Firemen's Association (the acceptance of which is hereby authorized); and the sum of \$12,500 shall be raised by general taxation. (The Selectmen recommend this appropriation.) (NOT RECOMMENDED BY THE BUDGET COMMITTEE.)
11. To see if the Town will vote to raise and appropriate an amount not to exceed \$12,000 for repairs to the 1972 Ford Pumper to return it to active service. (The Selectmen recommend this appropriation in the event that Article 10 does not pass.) (The Budget Committee recommends this appropriation.)
12. To see if the Town will vote to raise and appropriate the sum of Nine Thousand Dollars (\$9,000) to be added to the Fire Emergency Services Equipment Capital Reserve Fund, established in Article 9 of this town warrant. (The Selectmen recommend this appropriation in the event that Article 10 does not pass.) (The Budget Committee recommends this appropriation.)
13. To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars (\$1,000) to be added to the Rescue Emergency Services Equipment Capital Reserve Fund, established in Article 9 of this town warrant. (The Selectmen and Budget Committee recommend this appropriation)
14. To see if the Town will vote to raise and appropriate the sum of Twenty Five Hundred Dollars (\$2,500) to be added to the Police Emergency Services Equipment Capital Reserve Fund, established in Article 9 of this town warrant. (The Selectmen and Budget Committee recommend this appropriation.)
15. To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be placed in the E-911/Tax Map Capital Reserve Fund, established in 1992. (The Selectmen and Budget Committee recommend this appropriation.)

16. To see if the Town will vote to raise and appropriate the sum of Twenty Five Hundred Dollars (\$2,500) to be added to the Reassessment of the Town Capital Reserve Fund, established in 1976. (The Selectmen and Budget Committee recommend this appropriation.)
17. To see if the Town will vote to appropriate up to the sum of Four Thousand Dollars (\$4,000) for the paving of the parking area at Academy Hall, and authorize the withdrawal of up to the sum of Four Thousand Dollars (\$4,000) from the Town Buildings and Grounds Capital Reserve Fund, established in 1972, and renamed in 1992, for this purpose. (The Selectmen and Budget Committee recommend this appropriation.)
18. To see if the Town will vote to raise and appropriate up to the sum of Forty Five Hundred Dollars (\$4,500) to purchase a used sweeper for the Highway Department. (The Selectmen and Budget Committee recommend this appropriation.)
19. To see if the Town will vote to adopt and ratify the change in the Salisbury-Warner Town Line in the so-called Watson District or Quimby Road area, as set forth in Chapter 33 of the 1993 Session Laws passed by the New Hampshire Legislature. This article, if passed, shall take effect only if the voters of the Town of Warner similarly vote to adopt and ratify the Town Line change on or before June 30, 1996. The effective date of the Town Line change shall be April 1st in the year next following ratification by both towns. (Ballot vote, 2/3rds vote required.)

(Voters should note that an appropriation necessary to implement the Town Line change will be required and will be voted separately under Article 20, if Article 19 passes.)

20. To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to cover Salisbury's share of half the costs incurred by the adoption of Article #19 regarding the change in the Salisbury-Warner Town Line. Adoption of this shall be contingent upon the Town of Warner voting to adopt and ratify the Town Line change at the 1994 Annual Meeting. (The Selectmen recommend this appropriation only in the event that Article 19 passes.) (Budget Committee recommends this appropriation).

21. To see if the Town will vote to accept the budget as presented by the Budget Committee and to raise and appropriate such sums as may be necessary to defray Town charges for the ensuing year, or to pass any vote relating thereto.
22. To see if the Town will vote, pursuant to RSA 674:40-a, to delegate to the Selectmen the authority to accept, as Class V highways, dedicated streets which correspond to streets shown on subdivision plats or site plans approved by the Planning Board or on a street plat made or adopted by the Planning Board. The exercise of such authority shall be discretionary and on such terms and conditions as the Selectmen deem appropriate.
23. To see if the Town will vote to adopt as a Town Ordinance the Cemetery Rules and Regulations as printed in the 1993 Town Report, as proposed by the Cemetery Trustees, and to impose a penalty not to exceed \$500 for each violation.
24. Shall the Town accept the provisions of RSA 33:7 providing that any Town at an Annual Meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the Selectmen to issue tax anticipation notes?
25. Shall the Town accept the provisions of RSA 31:95-b providing that any Town at an Annual Meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the Selectmen to apply for, accept and expend, without further action by the Town Meeting, unanticipated money from a state, federal or other governmental unit or a private source which becomes available during the fiscal year?
26. To see if the Town will vote to rescind the authority to borrow funds for replacement of the South Road Bridge as authorized by Article 14 of the 1987 Annual Town Meeting as the project has been completed without having issued any of the bonds so authorized.
27. To see if the Town will vote to authorize the Selectmen to transfer tax liens or to sell real estate acquired in default of redemption by Tax Collector's deed by sealed bid or public auction, pursuant to RSA 80:80. This authorization shall remain in effect indefinitely until rescinded.

28. To see if the Town will vote to authorize the Selectmen to sell Town property with a value under Three Thousand Dollars (\$3,000).
29. To transact any other business that may legally come before this meeting.

GIVEN UNDER OUR HANDS & SEAL THIS 14th DAY OF FEBRUARY, 1994.

Sharon MacDuffie
Sharon MacDuffie, Chairman

Kathleen Downes
Kathleen Downes

Mary R. Heath
Mary R. Heath

A true copy of the 1994 Salisbury Town Warrant - Attest:

Sharon MacDuffie
Sharon MacDuffie, Chairman

Kathleen Downes
Kathleen Downes

Mary R. Heath
Mary R. Heath

1/25/94/brh
WARRNT

PROPOSED BUDGET 1994

	Actual Appropriations Prior Year	Actual Expenditures Prior Year	Selectmen's Budget Ensuing Fiscal Year	Recommended Year by Budget Committee	Not Recommended by Budget Committee
GENERAL GOVERNMENT					
Executive	\$24,900.00	\$21,840.75	\$27,000.00	\$27,000.00	
Elec., Reg., & Vital Statistics	\$9,120.00	\$8,658.66	\$10,590.00	\$10,590.00	
Financial Administration	\$29,590.00	\$26,275.01	\$28,640.00	\$28,640.00	
Legal Expense	\$4,000.00	\$3,999.37	\$5,500.00	\$5,500.00	
Personnel Administration	\$4,800.00	\$4,759.33	\$5,000.00	\$5,000.00	
Planning and Zoning	\$3,855.00	\$1,627.75	\$3,700.00	\$3,700.00	
General Government Buildings	\$38,500.00	\$17,231.68	\$19,200.00	\$19,200.00	
Cemeteries	\$3,000.00	\$2,993.00	\$7,300.00	\$7,300.00	
Insurance	\$16,300.00	\$11,041.45	\$16,500.00	\$16,500.00	
Advertising and Reg. Assn.	\$2,905.00	\$1,928.74	\$2,850.00	\$2,850.00	
Refunds and Abatements	\$0.00	\$1,007.38	\$1,000.00	\$1,000.00	
PUBLIC SAFETY					
Police	\$13,416.00	\$13,326.52	\$16,887.00	\$16,887.00	
Ambulance	\$9,300.00	\$9,159.54	\$17,050.00	\$17,050.00	
Fire	\$18,200.00	\$15,548.36	\$13,241.00	\$13,241.00	
Building Inspection	\$2,170.00	\$779.40	\$2,165.00	\$2,165.00	
Emergency management	\$1,001.00	\$1,353.89	\$2,071.00	\$2,071.00	
E-911/Tax Maps	\$0.00	\$0.00	\$4,600.00	\$4,600.00	
HIGHWAYS AND STREETS					
Highways and Streets	\$113,500.00	\$98,697.20	\$135,950.00	\$135,950.00	
Street Lighting	\$1,350.00	\$1,419.52	\$1,450.00	\$1,450.00	
SANITATION					
Solid Waste Collection	\$2,100.00	\$837.38	\$2,100.00	\$2,100.00	
Solid Waste Disposal	\$44,140.00	\$41,813.31	\$46,131.00	\$46,131.00	
Solid Waste Cleanup	\$4,141.00	\$3,361.50	\$4,141.00	\$4,141.00	
HEALTH					
Pest Control	\$100.00	\$0.00	\$100.00	\$100.00	
Health Agencies and Hospitals	\$2,051.00	\$1,950.65	\$2,101.00	\$2,101.00	
WELFARE					
Direct Assistance	\$11,073.00	\$2,683.88	\$8,073.00	\$8,073.00	
CULTURE AND RECREATION					
Parks and Recreation	\$1,615.00	\$1,104.93	\$5,590.00	\$5,590.00	
Library	\$8,282.00	\$8,282.00	\$8,767.00	\$8,767.00	
Patriotic Purposes	\$1,200.00	\$1,168.58	\$1,300.00	\$1,300.00	
CONSERVATION					
Conservation Com.	\$125.00	\$125.00	\$125.00	\$125.00	
DEBT SERVICE					
Princ.-Long Term Bonds & Notes	\$25,667.00	\$25,596.00	\$21,667.00	\$21,667.00	
Int.- Long Term Bonds & Notes	\$2,500.00	\$2,153.60	\$8,207.00	\$8,207.00	
Interest on TAN	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	

WARRANT ARTICLES

South Road Bridge	\$15,426.96
Soccer Field	\$7,000.00
York Rake	\$3,500.00
Heart Defibrillator	\$7,000.00

1994 WARRANT ARTICLES

Refurbish Fire Truck	\$53,000.00	\$0.00	\$53,000.00
Fire Truck Repairs	\$12,000.00	\$12,000.00	
Town Building and Grounds	\$4,000.00	\$4,000.00	
Highway/Used Equipment	\$4,500.00	\$4,500.00	
Town Line Alteration	\$10,000.00	\$10,000.00	

OPERATING TRANSFERS**TO CAPITAL RESERVE****FUNDS**

Emergency Services	10,000	0	0	0
Police	0	2,500	2,500	2,500
Fire/Rescue	0	7,500	0	0
Fire		0	9,000	9,000
Rescue		0	1,000	1,000
Reassessment	2,500	2,500	2,500	2,500
Recreation	2,000	2,000	0	0
Town Buildings and Grounds	1,000	1,000	0	0
North Road Bridge	1,000	1,000	1,000	1,000
E-911/Tax Maps	5,000	5,000	5,000	5,000

TOTAL	\$431,901.00	\$384,801.60	\$534,496.00	\$481,496.00	\$53,000.00
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Total Amount Recommended by Budget Committee	\$481,496.00
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LESS EXCLUSIONS

Principal: Long Term Bonds & Notes	\$21,667.00
Interest: Long Term Bonds & Notes	\$8,207.00
Total Exclusions	<u>\$29,874.00</u>
Amount Recommended Less Exclusions	\$451,622.00
10 % Of Amount Recommended Less Exclusions	\$45,162.20
Add Total Amount	
Recommended by Budget Committee Less Exclusions	<u>\$481,496.00</u>
Maximum Amount That May Be Appropriated	\$528,858.20

SOURCES OF REVENUE

TOWN OF SALISBURY

		1993	1994	1994 Estimated	
		Estimated Revenues Prior Year	1993 Actual Revenues Prior Year	Selectmen's Budget Ensuing Fiscal Year	Revenues Ensuing Fiscal Year
TAXES					
3120	Land Use Change Taxes	1,000	0	500	500
3185	Yield Taxes	8,500	8,309	8,500	8,500
3190	Int. & Pen. On Delinquent Taxes	30,000	28,790	30,000	30,000
	Inventory Penalties	500	878	900	900
LICENSES, PERMITS AND FEES					
3210	Business Licenses and Permits	300	331	300	300
3220	Motor Vehicle Permit Fees	60,000	75,961	70,000	70,000
3230	Building Permits	600	630	600	600
3290	Other Licenses, Permits, Fees	3,000	1,752	1,500	1,500
FROM FEDERAL GOVERNMENT					
3319	PILT	1,851	1,851	1,851	1,851
FROM STATE					
3351	Shared Revenue	7,640	22,001	22,001	22,001
3353	Highway Block Grants	38,918	38,918	38,620	38,620
3356	State & Federal Forest Land Reimb.	669	669	700	700
3357	Flood Control Reimbursement	25,366	52,089	25,000	25,000
FROM OTHER GOVERNMENT					
3379	Intergovernmental Revenues	0	1,903	1,000	1,000
CHARGES FOR SERVICES					
3401	Income From Departments	2,888	2,311	2,500	2,500
3409	Other Charges	200	500	300	300
MISCELLANEOUS REVENUES					
3501	Sale of Municipal Property	250	172	5,150	5,150
3502	Interest on Investments	4,500	6,118	5,000	5,000
3509	Other	8,000	6,957	6,500	6,500
INTERFUND OPERATING TRANSFERS					
FROM					
3912	Special Revenue Fund				
3913	Capital Projects Fund			13,372	13,372
3915	Capital Reserve Fund	10,150	27,777	39,000	39,000
3916	Trust / Agency Fund	18,427	1,500	3,800	3,800
	Items Voted From Surplus	30,000	30,000		
TOTAL REVENUES AND CREDITS		\$252,759	\$309,417	\$277,094	\$277,094
Total Appropriations					\$481,496
Less: Amount of Estimated Revenues, Exclusive of Property Taxes					\$277,094
Amount of Taxes to be Raised(Exclusive of School and County Taxes)					\$204,402

TOWN OF SALISBURY 1993 EXPENDITURES AND 1994 SELECTMEN'S BUDGET PROPOSALS

	APPROPRIATION	1993 APPROPRIATION	1993 EXPENDITURES	1994 BUDGET	RECOMMENDED	NOT RECOMMENDED	BUDGET COMMITTEE
GENERAL GOVERNMENT							
4130 EXECUTIVE	\$24,900.00	\$21,840.75	\$27,000.00	\$27,000.00			
Board of Selectmen	5,400	5400.00	5,400	5,400			
Administrative Asst.	13,500	13500.00	14,000	14,000			
Municipal Secretary	5,000	2463.75	4,000	4,000			
Miscellaneous (Merit/COLA)	1,000	477.00	1,000	1,000			
Bookkeeper			2,600				
4140 ELECTION, REGISTRATION & VITAL STATISTICS	\$9,120.00	\$8,658.66	\$10,590.00	\$10,590.00			
Town Clerk Salary	2,250	2250.00	2,250	2,250			
Deputy Clerk	625	528.00	625	625			
Clerk Fees	4,800	4756.79	4,800	4,800			
Supplies	315	363.57	360	360			
Training/Mileage	350	240.50	450	450			
Dues	80	80.00	80	80			
Moderator	75	75.00	225	225			
Voter Registration	225	125.00	700	700			
Ballot Clerks	100	90.00	500	500			
Printing Ballots	200	49.80	300	300			
Meals	100	100.00					

		1993 APPROPRIATION	1993 EXPENDITURES	1994 BUDGET	RECOMMENDED RECOMMENDED
4150 FINANCIAL ADMIN.		\$29,590.00	\$26,275.01	\$28,640.00	\$28,640.00
Postage		1,000	1,088.88	1,500	
Telephone		1,000	938.46	1,400	
Mileage		150	112.50	150	
Equip. Expenses		1,500	1,144.30	2,200	
Miscellaneous/Petty Cash			10.00	250	
Audit		3,400	3,400.00	3,400	
Town Report		1,700	2,039.00	1,800	
Assessing		2,000	630.00	1,500	
Trust Fund Expenses			200		
Tax Collector Salary		2,250	2,250.00	2,250	
Deputy		625	639.00	625	
Fees		3,600	3,388.00	3,600	
Supplies\Postage		2,000	763.89	1,000	
Training		350	0.00	700	
Dues		15	15.00	15	
Treasurer Salary		1,000	1,000.00	1,000	
Deputy		525	525.00	525	
Training		50	0.00	50	
Dues		25	25.00	25	
Data East:		1,250	949.00	1,100	
State\County Fees		1,000	1,047.83	1,100	
Office Supplies		1,500	1,699.15	1,500	
New Equipment		4,400	4,420.00	2,500	
Training		250	190.00	250	

	1993 APPROPRIATION	1993 APPROPRIATION	1993 EXPENDITURES 1994 BUDGET	RECOMMENDED	NOT RECOMMENDED
4153 LEGAL EXPENSES	\$4,000.00	\$3,999.37	\$5,500.00	\$5,500.00	
Legal Expenses	4,000	3,365.41	4,000		
Selectmen		633.96	1,000		
Planning			500		
Miscellaneous					
4155 PERSONNEL ADMIN.	\$4,800.00	\$4,759.33	\$5,000.00	\$5,000.00	
FICA	4,800	4,759.33	5,000		
* 4191 PLANNING AND ZONING	\$3,855.00	\$1,627.75	\$3,700.00	\$3,700.00	
Planning Sec.		235.80	600		
Supplies		37.72	40		
Printing		7.00	600		
Advertising		123.34	800		
Miscellaneous		1,134.00	1,360		
Zoning Sec.		0.00	150		
Zoning Misc.		89.89	150		
4194 GOVERNMENT BUILDINGS	\$38,500.00	\$17,231.68	\$19,200.00	\$19,200.00	
Building Maintenance	2,500	1,840.00	0		
Maint. Wages			2,000		
Maint. Supplies/Repairs			1,600		
Grounds Maint.	1,000	901.69			
Fuel Oil	3,000	920.00	1,400		
Electricity and Heat	3,000	2,905.89	3,000		
Firehouse Roof/Projects	6,000	3,335.82	3,000		
Building Projects		4,742.08	0		
Heating System (Academy Hall)	3,000	2,586.20	4,000		
Academy Hall Lift	20,000	0.00	4,200		

	1993 APPROPRIATION	1993 APPROPRIATION	1993 EXPENDITURES 1994 BUDGET	RECOMMENDED RECOMMENDED
4195 CEMETERIES	\$3,000.00	\$2,983.00	\$7,300.00	\$7,300.00
Maintenance/Mowing	3,000	2,983.00	3,900	
Loan			100	
Improvements			1,000	
Cornerstones			1,800	
Miscellaneous			200	
Travel Reimbursement			300	
4196 INSURANCE	\$16,300.00	\$11,041.45	\$16,500.00	\$16,500.00
NHMA Ins. Pool	9,900	7,742.02	9,900	
Public Off. Liability	1,725	1,725.00	1,900	
Workers Compensation	3,400	376.00	3,400	
Town Official Bond	825	832.00	850	
Unemployment	450	366.43	450	
4197 ADVERTISING AND ASSOCIATION DUES	\$2,905.00	\$1,928.74	\$2,850.00	\$2,850.00
Association Dues	1,655	1,503.56	1,600	
Advertising	250	117.48	250	
Public Notices	1,000	307.70	1,000	
4199 REFUNDS AND ABATEMENTS				
Refunds		\$1,007.38	\$1,000.00	\$1,000.00
* 4210 POLICE DEPARTMENT	\$13,416.00	\$13,326.52	\$16,887.00	\$16,887.00
Labor	8,326	7,519.02	10,602	
Telephone	900	956.78	1,000	
General Expenses	800	1,712.51	900	

NOT

	1993 APPROPRIATION	1993 EXPENDITURES	1994 BUDGET	RECOMMENDED	NOT RECOMMENDED
Cruiser Expenses	950	926.21	1,000		
Training		0.00	0		
Dispatch	2,040	1,812.00	2,585		
Special Details (DARE)	400	400.00	400		
Pagers\Radio		0.00	400		
• 4215 AMBULANCE/RESCUE	\$9,300.00	\$9,159.54	\$17,050.00	\$17,050.00	
Salisbury Rescue	2,300	7,000.00	9,120		
Penacook Rescue					
Incentive Pay			1,500		
Supplies		799.04	1,200		
Training		560.50	2,030		
New Equipment		800.00	500		
Fuel			100		
Dispatch			1,200		
Immunization			550		
Replacement Equipment			250		
Radio Repair			200		
Vehicle Maintenance			400		
• 4220 FIRE DEPARTMENT	\$18,200.00	\$15,548.36	\$13,241.00	\$13,241.00	
Telephone	500	393.97	420		
Fuel		457.94	400		
Miscellaneous	500	360.81	500		
Incentive	3,600	3,150.00	2,100		
Training	1,000	0.00			
Dispatch	4,600	4,581.00	3,681		
Vehicle Maintenance	3,000	1,804.09	1,900		
Radio/Pager Repair	1,000	888.64	700		
New Equipment	4,000	3,911.91	140		
Replacement Equipment			3,400		
Truck/Equip. Repairs			0.00		

	APPROPRIATION	1993	1993	EXPENDITURES 1994 BUDGET	RECOMMENDED	NOT RECOMMENDED
4240 BUILDING INSPECTOR		\$2,170.00	\$779.40	\$2,165.00	\$2,165.00	
Fees/Building and Driveways						
Training			630.00	2,000		
Dues			121.40	100		
Miscellaneous			28.00	30		
			35	35		
4290 EMERGENCY MANAGEMENT		\$1,001.00	\$1,353.89	\$2,071.00	\$2,071.00	
Civil Defense		1	0.00	0.00	1	
Forest Fire Control		1,000	628.60	1,000		
Forest Fire Wages						
Forest Fire Supplies			436.21	350		
Truck Maint.						
Forest Fire Reimbursement/Other Towns						
Radio/Page Repair			289.08			
New Equipment				100		
Replacement Equipment				250		
Fuel				220		
Dispatch				100		
				50		
4299 E-911/TAX MAPS				\$4,600.00	\$4,600.00	
CNHRPC						
Measuring Wheel				2,200		
Road Measurement				125		
Supplies				1,800		
Postage				35		
Administrative Cost				240		
				200		

	1993 APPROPRIATION	1993 APPROPRIATION	EXPENDITURES 1994 BUDGET	RECOMMENDED	NOT RECOMMENDED
• 4312 HIGHWAYS	\$113,500.00	\$98,697.20	\$135,950.00	\$135,950.00	
Summer Maintenance	15,000	16,717.00			
CBR Patching			6,500		
Ditching			12,000		
Replace Culverts			11,200		
Grading			14,000		
Patching			1,000		
Summer Sealing		2,644.00	26,000		
Roadside Mowing	2,500	0.00	0		
Payment To Warner	1,500	1,500.00	1,500		
Dust Control	2,500	984.40	1,500		
Paved Roads	17,500	2,056.86	0		
Unpaved Roads	10,225	13,285.48			
Winter Maintenance	60,000	59,982.18	60,000		
Tree Debris Removal	4,000	304.00	500		
Signs and Posts		281.97	750		
Miscellaneous		931.31	1,000		
New Equipment					
Replacement Equipment					
4316 STREET LIGHTING	\$1,350.00	\$1,419.52	\$1,450.00	\$1,450.00	
Utility Charge	1,350	1,419.52	1,450		

NOT
1993 APPROPRIATION 1993 APPROPRIATION EXPENDITURES 1994 BUDGET RECOMMENDED RECOMMENDED.

SANITATION				
4323 RECYCLING	\$2,100.00	\$837.38	\$2,100.00	\$2,100.00
Warmer's Fee	400	0.00	525	
Hauling	1,200	750.00	1,075	
Supplies/Miscellaneous		87.38	500	
4324 TRANSFER STATION	\$44,140.00	\$41,813.31	\$46,131.00	\$46,131.00
Operator Salary	4,680	4,720.00	4,770	
Equipment Rental	10,140	10,140.00	10,335	
Container Rental	2,880	480.00	1	
Hauling	11,440	9,069.40	10,600	
Tipping	15,000	17,403.91	18,225	
Demolition Hauling/Tipping			2,000	
Miscellaneous (CFC Recovery)			200	
4325 SOLID WASTE CLEAN UP	\$4,141.00	\$3,361.50	\$4,141.00	\$4,141.00
Well Monitoring	3,600	3,361.50	3,600	
Engineering Services	1	0.00	1	
Yearly Maintenance	540	0.00	540	
HEALTH				
4414 ANIMAL CONTROL	\$100.00	\$0.00	\$100.00	\$100.00
Animal Control	100	0.00	100	

	1993 APPROPRIATION	1994 EXPENDITURES	1994 BUDGET	RECOMMENDED	NOT RECOMMENDED..
4415 HEALTH AGENCIES/HOSPITALS	\$2,051.00	\$1,950.65	\$2,101.00	\$2,101.00	
Health Officer/Supplies	100	0.00	100		
Mediation	1	0.00	1		
Visiting Nurses Association/Hosp.	1,950	1,950.85	2,000		
4442 DIRECT ASSISTANCE	\$11,073.00	\$2,683.88	\$8,073.00	\$8,073.00	
General Assistance	10,000	1,610.88	7,000		
Community Action Program	1,073	1,073.00	1,073		
4520 RECREATION	\$1,615.00	\$1,104.93	\$5,580.00	\$5,590.00	
Mowing	990	610.00	850		
Rototilling	50	0.00			
Electricity	250	299.83	300		
Sanitation	325	195.00	390		
Miscellaneous			700		
Uniforms/Equipment			2,720		
League Fees			630		
4550 LIBRARY	\$8,282.00	\$8,282.00	\$8,767.00	\$8,767.00	
Salary	3,822	3,822.00	4,307		
Books/Video	3,750	3,750.00	3,750		
Supplies	350	350.00	350		
Equipment					
Telephone	150	150.00	150		
Training	175	175.00	175		
Programs					
Dues	35	35.00	35		

	1993 APPROPRIATION	1993 EXPENDITURES	1994 BUDGET	RECOMMENDED	NOT RECOMMENDED
4583 PATRIOTIC PURPOSES	\$1,200.00	\$1,168.58	\$1,300.00	\$1,300.00	
Old Home Day Flags	1,000 200	1,041.08 127.50	1,100 200		
4611 CONSERVATION	\$125.00	\$125.00	\$125.00	\$125.00	
Dues	125	125.00	125		
DEBT SERVICE					
4711 LONG TERM NOTES AND BONDS	\$25,667.00	\$25,596.00	\$21,667.00	\$21,667.00	
Peters Bridge Pingree Bridge Landfill/Land Landfill Closure	10,000 9,000 6,667	10,000.00 8,929.33 6,666.67	0 0 6,667		
4721 INTEREST ON LONG TERM NOTES	\$2,500.00	\$2,153.60	\$8,207.00	\$8,207.00	
Peters Bridge Pingree Bridge Landfill/Land Landfill Closure	1,000 1,000 500	750.00 431.17 972.43	0 0 800		
4723 INTEREST ON TANS	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	
Interest On TANS	1,000	0.00	1,000		

	1993 APPROPRIATION	1993 EXPENDITURES 1994 BUDGET	1994 RECOMMENDED	NOT RECOMMENDED
WARRANT ARTICLES	\$10,500.00	\$32,577.22		
South Road Bridge (CRF 1987)		15,426.96		
Soccer Field (CRF 1992)		7,000.00		
York Rake (WA #14)	3,500	3,150.00		
Heart Defibrillator (WA #7)	7,000	7,000.26		
1994 WARRANT ARTICLES		\$83,500.00	\$30,500.00	\$53,000.00
Refurbish Fire Truck (WA #10)		53,000		
Fire Truck Repairs (WA #11)		12,000	\$12,000.00	
Town Buildings and Grounds (WA #17)		4,000	\$4,000.00	
Highway/Used Equipment (WA #18)		4,500	\$4,500.00	
Town Line Alteration (WA #20)		10,000	\$10,000.00	
4915 TRANSFERS TO CAPITAL RESERVE FUNDS	\$21,500.00	\$21,500.00	\$21,000.00	\$21,000.00
Emergency Services	10,000	2,500.00	2,500	2,500
Police		7,500.00		
Fire/Rescue				
Fire			9,000	9,000
Rescue			1,000	1,000
Reassessment	2,500	2,500.00	2,500	2,500
Recreation	2,000	2,000.00	0	0
Town Buildings and Grounds	1,000	1,000.00	0	0
North Road Bridge	1,000	1,000.00	1,000	1,000
E-911/Tax Maps	5,000	5,000.00	5,000	5,000
Total	\$431,901.00	\$384,801.60	\$534,496.00	\$53,000.00

ENCUMBERED TO 1993 FROM 1992		\$10,345	\$4,070.90
4191	Planning Board	3,260	0.00
4210	Police-New Officer	1,000	870.90
4215	Rescue-Training	300	1,000.00
4220	Fire Department- Training	500	300.00
4312	Highway-Dust Control	1,900	1,900.00
4324	Transfer Station-Seasonal Cont.	3,385	0.00

ENCUMBERED TO 1994 FROM 1993

1994		Beginning Balance
1993 Expenses		\$5,162.81
4194	Academy Hall	20,000
4194	Firehouse /Roof Projects	1,200
4220	Fire Department -Training	1,000
4312	Highway-Dust Control	1,500
4312	Highway Sealing	6,000
4312	Highway Roadside Mowing	2,500
4312	Highway Tree Removal	3,500
4323	Recycling	500
4324	Transfer Station-Seasonal Cont.	3,385
4324	Transfer Station/Hauling	1,000
CAPITAL OUTLAY		
Closing Landfill (13696.25)		
Hydro Testing (764.26)		

SELECTMEN'S REPORT

1993 has been a very active year for the Town of Salisbury. Once again we were fortunate to keep our budget at a workable level and still maintain services. The tax rate for 1993 came in at \$16.72 and as we prepare for the 1994 budget we are looking to the future, keeping our spending in check, but realistically asking for some increases in areas that need to be addressed.

This past year the Board of Selectmen and office staff have been familiarizing ourselves to the computer age, and although we had some stumbling blocks, look forward to 1994 being much more efficient with regard to our bookkeeping in the area of spending. In order to comply with amended State RSA's 181:1 (Increasing Duties of the Selectmen Relating to Internal Control Procedures) and 41:9 (Financial Duties), we have added to our office staff a part-time bookkeeper to work solely on the recording of all transactions regarding the town's budget. We will be able to give the department heads monthly balances of their budgets and are looking forward to being on top of things money wise throughout the year. The bookkeeper, Selectmen and Treasurer will be working hand-in-hand to keep the Town of Salisbury running in the black. This additional position will enable our Administrative Assistant to spend more time on keeping the Selectmen updated on administrative functions.

At the 1993 Town Meeting the Selectmen were authorized to appoint a five member E-911 Committee and to establish a board of three Cemetery Trustees. We are pleased to say that both of these tasks were accomplished. The Town of Salisbury is very fortunate to have interested and dedicated individuals who have served admirably on the E-911 Committee. These people have worked diligently this past year researching the details of their cumbersome assignment and have a good amount of work ahead of them for 1994. Please take the time to read their report in the pages that follow.

We were also fortunate to have citizens come forward after the 1993 Town Meeting to express interest in serving as Cemetery Trustees. The Board of Selectmen appointed Pete Ballou, Stacy Frew and Ed Bailey as the Cemetery Trustees for the year, with these positions being on the ballot in 1994. The three individuals took on the task of organizing our cemetery files, visiting all of the town cemeteries, becoming familiar with cemetery deeds, and coming up with proposed regulations,

as you will note upon reviewing the warrant articles for 1994. The Selectmen cannot express our appreciation enough to these two bodies, as well as to all the citizens of Salisbury who serve on our boards and committees. Whether elected, appointed or volunteer, without your help our town could not prosper.

During 1993 we were able to get the fire station painted with the help of the Merrimack County Diversion Program. We plan to utilize this resource in 1994 if possible. The Diversion Program provides manual labor and the town needs to provide materials and some supervision. We were also able to get the fire station re-shingled. Academy Hall has a new heating system in the Selectmen's Office and plans are underway to add heating units for the entrance hall and second floor, which is used by the Grange as well as for meetings and work sessions, as proposed in our 1994 budget. Plans are still being reviewed regarding the renovation of the woodshed into office space for town officials. The lift for Academy Hall is put on hold as we continue the massive project of applying for a grant of matching funds. As information and plans become more realistic they will be shared with town citizens.

As we begin 1994, we plan to hold several informational meetings and hearings to keep our citizens well informed. As you prepare for Town Meeting on March 8, 1994, we urge you to review your Town Report and read the warrant articles. You will be receiving a Newsletter prior to the meeting that we hope will be helpful in clarifying issues that will be voted on. Please feel free to ask questions of any of the town officials, to help you understand what is being asked of your community for 1994.

In 1993 the Legislature passed HB 281 giving the towns of Salisbury and Warner the authority to vote to ratify the change in the Salisbury - Warner Town Line in the Quimby Road area. As you may recall this area of town has been a topic for several years and there are warrant articles to be discussed and voted on at the 1994 Town Meeting. There will be a price tag associated with this change and if passed it will mean a change in the Town's tax base, effective April 1st, 1995. This change can only take place if passed by 2/3 vote at Town Meetings in both towns.

A major accomplishment in 1993 is the completion of the Salisbury Landfill Closure. In the Spring of 1993 we applied for and successfully received the bond monies from the New Hampshire Municipal Bond Bank for the

closure. With the guidance of Provan & Lorber Engineers and regulations of the State of NH, the bid from Dick Edmunds of Franklin was accepted. With the supervision and monitoring of the Selectmen and engineers the project was completed. The bond is a ten year note and will be paid off in the year 2003.

The soccer field at the Salisbury Elementary School has been completed and with the passing of the 1994 budget the necessary equipment to have soccer games will be purchased. As the season starts in the fall of 1994 a person who has given many years of service to the Town, as well as 50 years of service to the Salisbury School Board, will be honored by the dedication of this field. The new soccer field will be named the "Norma C. Lovejoy Field" in honor of Norma's many years of dedication and hard work to her community and the children of the Town of Salisbury.

With the American Disability Act being implemented, the Selectmen appointed Building Inspector Daisy Dunham as the Town's ADA Coordinator. Daisy will work with the Selectmen to implement procedures to insure the Town is in compliance with the Act. This includes but is not limited to making all public meetings accessible to the handicapped, and to make available interpreters, upon request, at public meetings and hearings.

The Police Department has added a new officer to the force in 1993, bringing our part-time force to three.

Our 1993 Citizen of the Year is Dr. Paul Shaw, who has also served as the Town's Health Officer for the past six years. In 1993 he was pressed into active duty when the Town was made aware of a home in town containing lead paint. With the efforts and cooperation of Dr. Shaw, the home owner and the State of New Hampshire Division of Public Health Services, the matter was successfully addressed.

We also want to make honorable mention of our oldest citizen and the holder of the Boston Post Cane, Mr. C. Lawrence Barber. He is 94 years young. We all wish our best to Mr. Barber.

The Selectmen are pleased to announce the 1993 Town Report is dedicated to Donald Nixon who has served the town over the past years in many capacities.

In closing, we would like to encourage all town citizens to participate in the various functions and town meetings. There are many areas where volunteers are needed and we encourage everyone to assist the Town in accomplishing our goals.

Respectfully submitted,

Sharon Mac Duffie
Sharon MacDuffie, Chairperson

Kathleen Downes
Kathleen Downes
Mary R Heath
Mary R. Heath
SALISBURY BOARD OF SELECTMEN

Tax Collector's Report

Fiscal Year Ended December 31, 1993

	Levies For 1993	Prior Levies 1992	Prior Levies 1991
Uncollected Taxes (Beginning of Year)			
Property Taxes		\$158,425.83	
Yield Taxes		\$336.00	\$2,679.41
Taxes Committed (This Year)			
Property Taxes	\$1,096,109.80		
Yield Taxes	\$6,194.50		
Interest Collected on Delinquent Taxes	\$2,281.85	\$11,083.26	\$484.06
TOTAL DEBITS	\$1,104,586.15	\$169,845.09	\$3,163.47
Remitted To Treasurer During Fiscal Year			
Property Taxes	\$934,776.10	\$158,425.83	
Yield Taxes	\$6,179.00	\$336.00	\$1,794.19
Interest	\$2,281.85	\$11,083.26	\$484.06
Abatements Made			
Property Taxes	\$1,266.82		
Uncollected Taxes (End of Year)			
Property Taxes	\$160,066.88		
Yield Taxes	\$15.50		\$885.22
TOTAL CREDITS	\$1,104,586.15	\$169,845.09	\$3,163.47

Summary of Tax Sales Accounts
Fiscal Year Ended December 31, 1993

	FY 1992	FY 1991	FY 1990	FY 1989
DR.				
Unredeemed Liens Balance at Beginning of Fiscal Year	\$53,120.47	\$25,253.86	\$1,300.07	
Liens Executed During Fiscal Year	\$92,888.60			
Interest And Costs Collected After Lien Execution	\$2,871.24	\$5,053.57	\$7,816.43	\$78.06
TOTAL DEBITS	\$95,759.84	\$58,174.04	\$33,070.29	\$1,378.13
CR.				
Remittance To Treasurer				
Redemptions	\$34,226.94	\$20,541.42	\$24,606.75	\$1,300.07
Interest and Costs (After Lien Execution)	\$2,871.24	\$5,053.57	\$7,816.43	\$78.06
Liens Deeded To Municipalities	\$109.66	\$66.77	\$105.68	
Unredeemed Liens Balance End of Year	\$58,552.00	\$32,512.28	\$541.43	
TOTAL CREDITS	\$95,759.84	\$58,174.04	\$33,070.29	\$1,378.13

TOWN CLERK'S REPORT

Once again our small New England Town Office has had a busy year. I'm very pleased to tell you that our oldest Town Record book, dated 1797, has been restored and looks wonderful. I hope to be able to restore one old book each year. Our office is also now the proud owner of a Salisbury Town History, and I welcome anyone to look over this very interesting book.

This past year marked my tenth year in office as your Town Clerk. As some of you may or may not know, I graduated from Salve Regina University in Rhode Island this past August. The time at Salve was a great experience for me. I found it very interesting to be with other City and Town Clerks from the New England States, and to learn of the many differences and similarities in our busy offices. I was very pleased to receive a full scholarship to Salve. This fact is very interesting for I was from the smallest town ever to attend Salve, and am now one of only 15 City and Town Clerks in New Hampshire to have received their Certified Municipal Clerks status.

The next two years will be exciting and interesting for me. I was appointed to the Executive Board of the New Hampshire City and Town Clerks Association. The area that I am responsible for is the Dartmouth/Lake Sunapee Area. This new position will take me out of the office the third Tuesday morning of each month. Being a board member will enable me to give my input on many new and interesting problems that are facing the Town Clerk's of our State and enable me to watch out for the interest of the citizens of Salisbury. I look forward to 1994 as your Town Clerk and a new and challenging year.

DORA RAPALYEA
TOWN CLERK

TOWN CLERK'S REVENUES RECEIVED
FOR THE YEAR ENDING DECEMBER 31, 1993

	Revenue	Clerk Fees
MV Permits	\$73,517.00	\$ 2,025.00
NHMV Stickers	2,444.00	1,833.00
Titles	336.00	336.00
Dog Licenses	1,003.50	97.50
UCC Forms	330.793	330.79
Marriage Licenses	295.00	49.00
Vital Records	0.00	0.00
Certified Copies	65.00	36.00
Pole Licenses	0.00	0.00
Dredge & Fill	12.00	10.00
Boat Registrations	413.54	20.00
Filing Fees	7.00	0.00
Other	10.00	0.00
 TOTAL:	 \$78,442.83	 \$ 4,737.29
Deputy Town Clerk Fees		552.50
 Net Town Clerk Fees	 \$4,184.79	

NET REVENUES RECEIVED FOR THE TOWN: \$73,705.54

DORA RAPALYEA
TOWN CLERK

SCHEDULE OF TOWN PROPERTY

Academy Hall (bldg. & contents)	\$ 288,500
Town Hall (bldg. & contents)	203,500
Library (bldg. & contents)	111,000
Fire Department (bldg. & contents (trucks)	272,000
Salt Shed	10,000
Land	184,350

SUMMARY INVENTORY

Land	\$27,870,900
Buildings	32,293,854
Utilities	5,584,207
Mobile Homes	482,900
Elderly Exemptions	145,000

Number of War Service Credits: 92

TAX RATE APPROVAL LETTER

October 28, 1993

Net Assessed Valuation	\$ 66,086,861
Taxes Committed to Collector:	
Town Property Taxes Assessed	\$ 1,104,972
Total Gross Property Taxes	\$ 1,104,972
Less: Est. War Service Credit	11,800
Net Property Tax Commitment	\$ 1,093,172
Net School Appropriations	\$ 767,988
County Net Assessment	\$ 134,017

TAX RATE - TOWN: \$ 16.72

TAX RATE

Municipal	\$ 3.07
County	2.03
School	11.62

TAX RATE (per \$1,000) = \$16.72

Plodzik & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of
the Board of Selectmen
Town of Salisbury
Salisbury, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Salisbury as of and for the year ended December 31, 1993, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Salisbury as of December 31, 1993, and the results of its operations and cash flows of its nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Salisbury. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

January 11, 1994

*Plodzik & Sanderson
Professional Association*

EXHIBIT A
TOWN OF SALISBURY, NEW HAMPSHIRE
Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1993

<u>ASSETS AND OTHER DEBITS</u>	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue (Public Library)</u>	<u>Capital Projects (Landfill Closing)</u>
Assets			
Cash and Equivalents	\$319,610	\$412	\$
Investments			
<u>Receivables (Net of Allowances For Uncollectibles)</u>			
Taxes	243,370		
Interfund Receivable			13,373
Other Debits			
Amount To Be Provided For Retirement of General Long-Term Debt	—	—	—
TOTAL ASSETS AND OTHER DEBITS	\$562,980	\$412	\$13,373
LIABILITIES AND EQUITY			
Liabilities			
Intergovernmental Payable	\$387,885	\$	\$
Interfund Payable	13,373		
General Obligation Debt Payable			
Total Liabilities	<u>401,258</u>	—	—
Equity			
<u>Fund Balances</u>			
Reserved For Debt Service			13,373
Reserved For Endowments			
Reserved For Encumbrances	46,512		
Reserved For Special Purposes			
<u>Unreserved</u>			
Designated For Special Purposes		412	
Undesignated	<u>115,210</u>		
Total Equity	<u>161,722</u>	<u>412</u>	<u>13,373</u>
TOTAL LIABILITIES AND EQUITY	<u>\$562,980</u>	<u>\$412</u>	<u>\$13,373</u>

<u>Fiduciary Fund Type</u>	<u>Account Group</u>	<u>Total (Memorandum Only)</u>
<u>Trust Funds</u>	<u>General Long-Term Debt</u>	
\$329,126 19,944	\$	\$ 649,148 19,944
		243,370 13,373
	<u>143,332</u>	<u>143,332</u>
<u>\$349,070</u>	<u>\$143,332</u>	<u>\$1,069,167</u>
\$ 31,804	\$	\$ 419,689 13,373
<u>31,804</u>	<u>143,332</u>	<u>143,332</u>
		<u>576,394</u>
14,463		13,373 14,463
302,803		46,512 302,803
<u>317,266</u>	<u> </u>	<u>412</u> <u>115,210</u> <u>492,773</u>
\$349,070	\$143,332	\$1,069,167

The notes to financial statements are an integral part of this statement.

EXHIBIT B
TOWN OF SALISBURY, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended December 31, 1993

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue (Public Library)</u>	<u>Capital Projects (Landfill Closing)</u>
REVENUES			
Taxes	\$1,129,410	\$	\$
Licenses and Permits	79,030		
Intergovernmental	89,147		
Charges For Services	2,313	96	
Miscellaneous	18,029	73	
Other Financing Sources			
Operating Transfers In	32,277	8,282	
Proceeds of General Obligation Debt	—————	—————	<u>130,000</u>
Total Revenues and Other Financing Sources	<u>1,350,206</u>	<u>8,451</u>	<u>130,000</u>
Expenditures			
Current			
General Government	100,187		
Public Safety	41,552		
Highways and Streets	100,856		
Sanitation	54,725		
Health	1,951		
Welfare	2,684		
Culture and Recreation	2,274	8,561	
Conservation	125		
Debt Service	27,750		
Capital Outlay	34,777		119,487
Intergovernmental	913,408		
Other Financing Uses			
Operating Transfers Out	<u>29,782</u>	<u>—————</u>	<u>10,000</u>
Total Expenditures and Other Financing Uses	<u>1,310,071</u>	<u>8,561</u>	<u>129,487</u>
Excess (Deficiency) of Revenues and Other Financing Sources			
Over (Under) Expenditures and Other Financing Uses	<u>40,135</u>	<u>(110)</u>	<u>513</u>
Fund Balances - January 1	<u>121,587</u>	<u>522</u>	<u>12,860</u>
Fund Balances - December 31	<u>\$ 161,722</u>	<u>\$ 412</u>	<u>\$ 13,373</u>

<u>Fiduciary</u> <u>Fund Type</u>		<u>Total</u> (<u>Memorandum Only</u>)
<u>Expendable</u> <u>Trust</u>		
\$		
	\$1,129,410	
	79,030	
	89,147	
	2,409	
14,084	32,186	
21,500	62,059	
_____	<u>130,000</u>	
<u>35,584</u>	<u>1,524,241</u>	
	100,187	
	41,552	
	100,856	
	54,725	
	1,951	
	2,684	
	10,835	
	125	
	27,750	
	154,264	
	913,408	
<u>20,777</u>	<u>60,559</u>	
<u>20,777</u>	<u>1,468,896</u>	
14,807	55,345	
<u>262,400</u>	<u>397,369</u>	
<u>\$277,207</u>	<u>\$ 452,714</u>	

The notes to financial statements are an integral part of this statement.

EXHIBIT C
TOWN OF SALISBURY, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (GAAP Basis)
General and Special Revenue Funds
For the Fiscal Year Ended December 31, 1993

	General Fund		Variance
	<u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable)
Revenues			
Taxes	\$1,118,189	\$1,129,410	\$ 11,221
Licenses and Permits	63,900	79,030	15,130
Intergovernmental	88,805	89,147	342
Charges For Services	2,888	2,313	(575)
Miscellaneous	12,950	18,029	5,079
Other Financing Sources			
Operating Transfers In	<u>28,577</u>	<u>32,277</u>	<u>3,700</u>
Total Revenues and Other Financing Sources	<u>1,315,309</u>	<u>1,350,206</u>	<u>34,897</u>
Expenditures			
Current			
General Government	120,230	100,187	20,043
Public Safety	43,687	41,552	2,135
Highways and Streets	103,250	100,856	2,394
Sanitation	57,414	54,725	2,689
Health	2,151	1,951	200
Welfare	11,073	2,684	8,389
Culture and Recreation	2,815	2,274	541
Conservation	125	125	
Debt Service	29,167	27,750	1,417
Capital Outlay	17,500	34,777	(17,277)
Intergovernmental	913,408	913,408	
Other Financing Uses			
Operating Transfers Out	<u>29,782</u>	<u>29,782</u>	<u> </u>
Total Expenditures and Other Financing Uses	<u>1,330,602</u>	<u>1,310,071</u>	<u>20,531</u>
Excess (Deficiency) of Revenues and Other Financing Sources			
Over (Under) Expenditures and Other Financing Uses	<u>(15,293)</u>	<u>40,135</u>	<u>55,428</u>
Fund Balances - January 1	<u>121,587</u>	<u>121,587</u>	<u> </u>
Fund Balances - December 31	<u>\$ 106,294</u>	<u>\$ 161,722</u>	<u>\$ 55,428</u>

Special Revenue Fund (Public Library)			Totals (Memorandum Only)		
<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
\$	\$	\$	\$	\$	\$
			1,118,189	1,129,410	11,221
			63,900	79,030	15,130
			88,805	89,147	342
96	96		2,888	2,409	(479)
73	73		12,950	18,102	5,152
<u>8,282</u>	<u>8,282</u>	—	<u>36,859</u>	<u>40,559</u>	<u>3,700</u>
<u>8,282</u>	<u>8,451</u>	<u>169</u>	<u>1,323,591</u>	<u>1,358,657</u>	<u>35,066</u>
			120,230	100,187	20,043
			43,687	41,552	2,135
			103,250	100,856	2,394
			57,414	54,725	2,689
			2,151	1,951	200
			11,073	2,684	8,389
8,282	8,561	(279)	11,097	10,835	262
			125	125	
			29,167	27,750	1,417
			17,500	34,777	(17,277)
			913,408	913,408	
—	—	—	<u>29,782</u>	<u>29,782</u>	—
<u>8,282</u>	<u>8,561</u>	<u>(279)</u>	<u>1,338,884</u>	<u>1,318,632</u>	<u>20,252</u>
			(110)	(110)	(15,293)
					40,025
522	522	—	122,109	122,109	—
<u>522</u>	<u>412</u>	<u>\$(110)</u>	<u>\$ 106,816</u>	<u>\$ 162,134</u>	<u>\$ 55,318</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT D
TOWN OF SALISBURY, NEW HAMPSHIRE
Statement of Revenues, Expenses and Changes in Fund Balance
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1993

<u>Fiduciary</u>
<u>Fund Type</u>
<u>Nonexpendable</u>
<u>Town Trusts</u>

<u>Operating Revenues</u>	
<u>Charges For Sales and Services</u>	
Interest and Dividends	\$ 2,738
<u>Operating Expenses</u>	
Transfers to General Fund	<u>(1,500)</u>
<u>Net Income</u>	1,238
<u>Fund Balance - January 1</u>	<u>38,821</u>
<u>Fund Balance - December 31</u>	<u>\$40,059</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT E
TOWN OF SALISBURY, NEW HAMPSHIRE
Statement of Cash Flows
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1993

<u>Fiduciary</u>
<u>Fund Type</u>
<u>Nonexpendable</u>
<u>Town Trusts</u>

<u>Cash Flows From Operating Activities</u>	
Interest and Dividends Received	\$ 2,738
Operating Transfers Out	<u>(1,500)</u>

<u>Net Cash Provided (Used)</u>	
<u>by Operating Activities</u>	1,238

<u>Cash - January 1</u>	<u>38,821</u>
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<u>Cash - December 31</u>	<u>\$40,059</u>
---------------------------	-----------------

*Reconciliation of Net Income to Net
Cash Provided by Operating Activities*

<u>Net Income</u>	<u>\$ 1,238</u>
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The notes to financial statements are an integral part of this statement.

TOWN OF SALISBURY, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1993

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Town of Salisbury, New Hampshire is a municipal corporation governed by an elected 3-member Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the Town of Salisbury (primary government), and its component units. Component units are organizations for which the primary government is financially accountable or for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity.

B. Basis of Presentation - Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

Governmental Fund Types

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources, and the related liabilities are accounted for through governmental funds. The following are the Town's Governmental Fund Types:

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The Public Library Fund is included in this fund type.

Capital Projects Funds - Transactions related to resources obtained and used for the acquisition, construction, or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from Federal and State grants. The Landfill Closing Fund is included in this fund type.

TOWN OF SALISBURY, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1993

Fiduciary Fund Types

Fiduciary Fund Types - These funds account for assets held by the Town as a trustee for individuals and other units of governments.

The following funds are included in this fund type:

Nonexpendable Trust Funds

Town Trusts
Cemetery Perpetual Care Funds

Expendable Trust Funds

Capital Reserve
Cemetery General Maintenance Funds

Account Groups

Account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations. The Town uses the following account groups:

General Fixed Assets Account Group - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

General Long-Term Debt Account Group - This account group is established to account for all long-term debt of the Town.

Total Columns (Memorandum Only) on Combined Statements

Amounts in the "Totals (Memorandum Only)" columns in the combined financial statement line items of the fund types and account groups are presented for analytical purposes only. The summation includes fund types and account groups that use different bases of accounting, includes interfund transactions that have not been eliminated and the caption "amounts to be provided", which is not an asset in the usual sense. Consequently, amounts shown in the "Totals (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the Town.

C. Measurement Focus/Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this

TOWN OF SALISBURY, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1993

measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financial sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All Nonexpendable Trust Funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet.

The accounts of the Governmental and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgement, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application. Those revenues susceptible to accrual are taxes, intergovernmental revenues, charges for services and interest revenue. Licenses and permits and most other local source revenues are not susceptible to accrual, because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred. Accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt are recorded as fund liabilities when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

D. Budgetary Accounting***General Budget Policies***

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the General and all Special Revenue Funds. Project-length financial plans are adopted for all Capital Project Funds. Except as reconciled below, budgets are adopted on a basis consistent with generally accepted accounting principles.

Management may transfer appropriations between operating categories as they deem necessary. All annual appropriations lapse at year-end unless encumbered. Expenditures may not legally exceed budgeted appropriations in total.

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In 1993, \$30,000 of the beginning General Fund fund balance was applied for this purpose.

TOWN OF SALISBURY, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1993

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.

Reconciliation of Town Budget to GAAP Basis of Accounting

The Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP Basis) present comparisons of the legally adopted budget as adjusted to present the budget on the GAAP basis with actual data on a GAAP basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles ("GAAP"), reconciliations of the excesses (deficiencies) of revenue and other sources of financial resources over (under) expenditures and other uses of financial resources for the year ended December 31, 1993 were required as follows:

	General Fund
<u>Appropriations</u>	
<u>Budgetary Basis -</u>	
<u>Legally Adopted Budget</u>	
Municipal	\$ 431,901
School	778,687
County	134,721
<u>Total Appropriations</u>	<u>1,345,309</u>
 Adjustments to Restate Budget to GAAP Basis	
Carryover Appropriations	
Reserve for Encumbrances	
Beginning of period	\$ 31,805
End of period	(46,512)
<u>Total Adjustments</u>	<u>(14,707)</u>
<u>Total Appropriations - GAAP Basis</u>	<u>\$1,330,602</u>

E. Assets, Liabilities and Fund Equity*Cash and Investments*

The Town Treasurer is required by State statute to have custody of all monies belonging to the Town and shall pay out the same only upon orders of the selectmen. The Town Treasurer shall deposit all such monies in solvent banks in the state or in participation units in the public deposit investment pool established pursuant to RSA 383:22. Funds may be deposited in banks outside the

TOWN OF SALISBURY, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1993

state if such banks pledge and deliver to the state treasurer as collateral security for such deposits in value at least equal to the amount of the deposit in each case.

Whenever the Town Treasurer has an excess of funds which are not immediately needed for the purpose of expenditure, State statutes require the Treasurer, with the approval of the selectmen, to invest the same in obligations of the United States government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within this state or the Commonwealth of Massachusetts. Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

For financial reporting purposes, cash and equivalents include amounts in demand deposits and money market funds, as well as certificates of deposit and short-term investments with original maturities of 90 days or less.

The Town is authorized by State statute to invest Trust Funds, except Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept in a separate account and not intermingled with other funds. Capital Reserve Funds shall be invested only by deposit in some savings bank or in the savings department of a national bank or trust company, or in the share of a cooperative bank, building and loan association, or federal savings and loan association, in this state, or in bonds, notes or other obligations of the United States government, or in bonds or notes of this state, or in participation units in the public deposit investment pool established pursuant to RSA 383:22.

Investments are stated at cost.

Receivables

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector.

The National Council on Governmental Accounting (NCGA), Interpretation 3, *Revenue Recognition - Property Taxes*, requires that if property taxes are not collected within 60 days after year end, the revenue is not considered an "available spendable resource" and should be deferred. An exception to the general "available 60 day" rule is allowed in unusual circumstances. The Town has concluded that the circumstances relating to the responsibility for, and

TOWN OF SALISBURY, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1993

payment of, the School Tax Assessment, along with the timing of the issuance of the tax warrant, which is late in the budget year, justifies a period greater than 60 days. Since this practice of recording the property tax revenue when levied is widely recognized as being generally accepted as the prevalent practice in New Hampshire, the Town believes that such practice is a knowledgeable application of the NCGA Interpretation 3 exception, and therefore Level 4 GAAP compliance may be reached.

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

b. Interest on investments is recorded as revenue in the year earned.

c. Certain grants received from other governments require that eligible expenditures be made in order to earn the grant. Revenue for these grants is recorded for the period in which eligible expenditures are made.

Interfund Receivables and Payables

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services. The accompanying governmental fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded.

Inventories

Inventory in the General Fund consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased.

Long-Term Liabilities

General Obligation Debt - General obligation bonds, notes, capital leases, and other forms of long-term debt supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Group of Accounts.

Compensated Absences - Employees are entitled to certain compensated absences based on their length of employment. Compensated absences do not vest or accumulate and are recorded as expenditures when they are paid.

TOWN OF SALISBURY, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1993

Fund Equity

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that a portion is not appropriable for expenditures, is shown as reserved. The following reserves were used by the Town during the year:

Reserved for Debt Service - is used to account for any unexpended balance of bond proceeds which is to be used to pay off the principal of the applicable bond.

Reserved for Endowments - represents the principal balance of Nonexpendable Trust Funds which must be held for investment purposes only.

Reserved for Encumbrances - is used to account for open purchase orders, contracts and other commitments at year end for which goods and services have not been received.

Reserved for Special Purposes - is used to account for the unencumbered balance of restricted funds. These include the Town's Expendable Trust Funds, and the income portion of the Town's Nonexpendable Trust Funds.

NOTE 2 - ASSETS

A. Cash and Equivalents

At year end, the Town's cash deposits categorized according to risk assumed were as follows:

Category 1 Includes deposits that are insured (Federal Depository Insurance).

Category 2 Includes deposits that are uninsured, but are collateralized by securities held by the pledging financial institution, its trust department or agent in the Town's name.

Category 3 Includes deposits that are uninsured and uncollateralized.

	Category			Total	
	1	2	3	Bank Balance	Carrying Value
<u>Cash</u>					
Bank Deposits	<u>\$381,463</u>	<u>\$132,518</u>	<u>\$146,779</u>	<u>\$660,760</u>	<u>\$649,148</u>

B. Investments

Investments made by the Town are summarized below. The investments that are represented by specific identifiable investment securities are classified as to credit risk into three categories as follows:

Category 1 Includes investments that are insured or registered, for which the securities are held by the Town or its agent in the Town's name.

TOWN OF SALISBURY, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1993

Category 2 Includes uninsured and unregistered investments, for which the securities are held by the Town, broker, counter party's trust department or agent in the Town's name.

Category 3 Includes uninsured and unregistered investments, for which the securities are held by the broker, counter party, counter party's trust department, or agent, but not in the Town's name.

	Category		Carrying Amount	Market Value
	<u>1</u>	<u>2</u>	<u>3</u>	
Corporate Bonds	\$10,075	\$	\$	\$10,075
Common Stocks	<u>9,869</u>	<u>—</u>	<u>—</u>	<u>9,869</u>
Total Investments	\$19,944	\$-0-	\$-0-	\$19,944
				\$31,289

The Town holds common stock of the reorganized Public Service Company of New Hampshire. The market value of these securities cannot be determined at this time.

C. Property Taxes

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year.

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around May 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than 30 days.

The May 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

In connection with the setting of the tax rate, the New Hampshire Department of Revenue Administration establishes and raises through taxation an amount for abatements and refunds of property taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year end. The property taxes collected by the Town include taxes levied for the Merrimack Valley School District and Merrimack County, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

TOWN OF SALISBURY, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1993

The tax rate for the year ended December 31, 1993, was as follows:

Municipal Portion	\$ 3.07
School Tax Assessment	11.62
County Tax Assessment	<u>2.03</u>
<u>Total</u>	<u>\$16.72</u>

As prescribed by law, within 18 months of the date assessed, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

During the current fiscal year, the Tax Collector on April 14, placed a lien for all uncollected 1992 property taxes.

Taxes receivable at December 31, 1993, are as follows:

<u>Property Taxes</u>	
Levy of 1993	\$160,068
<u>Unredeemed Taxes (under tax lien)</u>	
Levy of 1991	58,532
Levy of 1990	32,512
Levy of 1989	541
Yield Taxes	901
Less: Reserve for estimated uncollectible taxes	<u>(9,184)</u>
<u>Total Taxes Receivable</u>	<u>\$243,370</u>

D. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at December 31, 1993 are as follows:

Fund	Interfund Receivable	Interfund Payable
General Fund	\$	\$13,373
<u>Capital Projects Fund</u>		
Landfill Closing	<u>13,373</u>	<u> </u>
<u>Totals</u>	<u>\$13,373</u>	<u>\$13,373</u>

E. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, or acts of God. During 1993, the Town was a member of the New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. and the compensation funds

TOWN OF SALISBURY, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1993

of the New Hampshire Worker's Compensation Fund. These entities are considered public entity risk pools, currently operating as a common risk management and insurance program for member towns and cities.

The New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. is a Trust organized to provide certain property and liability insurance coverages to member towns, cities and other qualified political subdivisions of New Hampshire. As a member of the NHMA Property-Liability Insurance Trust, Inc., the Town of Salisbury shares in contributing to the cost of, and receiving benefits from, a self-insured pooled risk management program. The membership and coverage run from July 1st to July 1st. The program includes a Loss Fund from which is paid up to \$250,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000. For the year ended June 30, 1992, the program includes Loss Funds from which is paid up to \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000.

Compensation Funds of New Hampshire Workers' Compensation Fund is a Trust organized to provide statutory workers' compensation coverage to member towns and cities (and other qualified political subdivisions) of New Hampshire.

NOTE 3 - LIABILITIES

A. Intergovernmental Payable

Payables due other governments at December 31, 1993 include:

<u>General Fund</u>		
Balance of Assessment Due to		
Merrimack Valley School District		\$387,885
<u>Trust Funds</u>		
Trust and Capital Reserve Funds		
held for Merrimack Valley School District		31,804
<u>Total Intergovernmental Payable</u>		<u>\$419,689</u>

B. Long-Term Debt

The following is a summary of the Town's general long-term debt transactions for the fiscal year ended December 31, 1993:

<u>General Long-Term Debt</u>		
<u> Account Group</u>		
Balance, Beginning of Year		\$ 38,999
Issued		130,000
Retired		(25,667)
Balance, End of Year		<u>\$143,332</u>

TOWN OF SALISBURY, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1993

Long-term debt payable at December 31, 1993, is comprised of the following individual issues:

<u>Description of Issue</u>	<u>Original Amount</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate %</u>	<u>Outstanding at 12/31/93</u>
<u>General Long-Term Debt Account Group</u>					
<u>General Obligation Debt Payable</u>					
Landfill Closing	\$130,000	1993	2003	4.9-5.3	\$130,000
Land Purchase Note	\$40,000	1989	1995	*	<u>13,332</u>
<u>Total General Long-Term Debt Account Group</u>					
					<u>\$143,332</u>

*Interest is calculated at 70% of the base rate charged by the lending bank, and is not included in the accompanying schedule of annual requirements to amortize general obligation debt.

Annual Requirements To Amortize General Obligation Debt

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1993, including interest payments, are as follows:

<u>Fiscal Year Ending December 31.</u>	<u>General Obligation Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1994	\$ 21,666	\$ 7,407	\$ 29,073
1995	21,666	6,025	27,691
1996	15,000	5,230	20,230
1997	15,000	4,435	19,435
1998	15,000	3,640	18,640
1999-2003	<u>55,000</u>	<u>7,965</u>	<u>62,965</u>
<u>Totals</u>	<u>\$143,332</u>	<u>\$34,702</u>	<u>\$178,034</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit. All debt will be repaid from general governmental revenues.

TOWN OF SALISBURY, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1993

Bonds or Notes Authorized - Unissued

Bonds and notes authorized and unissued as of December 31, 1993 were as follows:

<u>Per</u> <u>Town Meeting</u> <u>Vote of</u>	<u>Purpose</u>	<u>Unissued</u> <u>Amount</u>
Article No. 14, 1987	South Road	<u>\$43,875</u>

NOTE 4 - FUND EQUITY

A. Reservations of Fund Balances*Reserve for Encumbrances*

Funds encumbered at year end were as follows:

General Fund	<u>\$46,512</u>
--------------	-----------------

Reserved for Special Purposes

In the Trust Funds, the reserve for special purposes represents the unspent balance of the Town's Trust Fund which may be spent for the purposes specified as follows:

<u>Nonexpendable Trust Funds</u> (Income Balances)	
Cemetery Perpetual Care Funds	<u>\$ 25,596</u>

<u>Capital Reserve Funds</u>	
Road Maintenance	<u>\$172,073</u>
Emergency Services Equipment	<u>51,355</u>
Revaluation	<u>20,673</u>
Recreational Facilities	<u>4,337</u>
Town Buildings and Grounds	<u>5,209</u>
Highway Equipment	<u>3,405</u>
North Road Bridge	<u>2,034</u>

<u>Total Capital Reserve Funds</u>	<u>259,086</u>
------------------------------------	----------------

<u>Other Expendable Town Trusts</u>	
Cemetery General Maintenance	<u>18,121</u>

<u>Total</u>	<u>\$302,803</u>
--------------	------------------

Reserved for Debt Service

The \$13,373 reserved for debt service represents unexpended balance of bond proceeds which is to be used to pay off the principal of the applicable bond.

TOWN OF SALISBURY, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1993

Reserved for Endowments

The reserved for endowments at December 31, 1993 represents the principal amount of all Nonexpendable Trust Funds which is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The principal balances of the Town's Nonexpendable Trust Funds at December 31, 1993 are detailed as follows:

<u>Purpose</u>	<u>Principal</u>
----------------	------------------

Cemetery Perpetual Care Funds	<u>\$14,463</u>
-------------------------------	-----------------

B. Unreserved Fund Balances*Designated for Special Purposes*

The \$412 designated for special purposes represents the Special Revenue (Public Library) Fund balance which management intends to use in the subsequent years.

EXHIBIT A-1
TOWN OF SALISBURY, NEW HAMPSHIRE
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1993

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
Taxes			
Property	\$1,078,189	\$1,093,547	\$15,358
Land Use Change	1,000		(1,000)
Yield	8,500	6,195	(2,305)
Interest and Penalties on Taxes	30,500	29,668	(832)
Total Taxes	<u>1,118,189</u>	<u>1,129,410</u>	<u>11,221</u>
Licenses and Permits			
Business Licenses, Permits and Fees	3,300	4,883	1,583
Motor Vehicle Permit Fees	60,000	73,517	13,517
Building Permits	600	630	30
Total Licenses and Permits	<u>63,900</u>	<u>79,030</u>	<u>15,130</u>
Intergovernmental Revenues			
<u>State</u>			
Shared Revenue	7,640	7,640	
Business Profits Tax	14,361	14,361	
Highway Block Grant	38,918	38,918	
State and Federal Forest			
Land Reimbursement	669	669	
Flood Control Reimbursement	25,366	25,708	342
Other Reimbursements	1,851	1,851	
Total Intergovernmental Revenues	<u>88,805</u>	<u>89,147</u>	<u>342</u>
Charges For Services			
Income From Departments	<u>2,888</u>	<u>2,313</u>	<u>(575)</u>
Miscellaneous Revenues			
Sale of Municipal Property	250	173	(77)
Interest on Investments	4,500	6,118	1,618
Rents of Property		913	913
Other	8,200	10,825	2,625
Total Miscellaneous Revenues	<u>12,950</u>	<u>18,029</u>	<u>5,079</u>

EXHIBIT A-1 (Continued)
TOWN OF SALISBURY, NEW HAMPSHIRE
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1993

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Other Financing Sources</u>			
<u>Operating Transfers In</u>			
<u>Interfund Transfers</u>			
Capital Projects Funds	25,577	10,000	10,000
Capital Reserve Funds	25,577	20,777	(4,800)
Trust Funds	<u>3,000</u>	<u>1,500</u>	<u>(1,500)</u>
Total Other Financing Sources	<u>28,577</u>	<u>32,277</u>	<u>3,700</u>
<u>Total Revenues and</u>			
<u>Other Financing Sources</u>	<u>1,315,309</u>	<u>\$1,350,206</u>	<u>\$34,897</u>
<u>Unreserved Fund Balance</u>			
<u>Used To Reduce Tax Rate</u>	<u>30,000</u>		
<u>Total Revenues, Other Financing</u>			
<u>Sources and Use of Fund Balance</u>	<u>\$1,345,309</u>		

The notes to financial statements are an integral part of this statement.

EXHIBIT A-2
TOWN OF SALISBURY, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1993

	Encumbered From 1992	Appropriations 1993
Current		
<u>General Government</u>		
Executive	\$	\$ 24,900
Election and Registration		9,120
Financial Administration		29,590
Legal Expenses		4,000
Personnel Administration		4,800
Planning and Zoning	3,260	3,855
General Government Buildings		38,500
Cemeteries		3,000
Insurance		16,300
Advertising and Regional Associations		2,905
Total General Government	<u>3,260</u>	<u>136,970</u>
<u>Public Safety</u>		
Police Department	1,000	13,416
Ambulance		9,300
Fire Department	800	19,201
Building Inspection		2,170
Total Public Safety	<u>1,800</u>	<u>44,087</u>
<u>Highways and Streets</u>		
Highways and Streets	1,900	113,500
Street Lighting		1,350
Total Highways and Streets	<u>1,900</u>	<u>114,850</u>
<u>Sanitation</u>		
Solid Waste Collection		2,100
Solid Waste Disposal	3,385	44,140
Solid Waste Cleanup	13,696	4,141
Total Sanitation	<u>17,081</u>	<u>50,381</u>
<u>Health</u>		
Animal Control		100
Health Agencies and Hospitals		2,051
Total Health	<u> </u>	<u>2,151</u>
<u>Welfare</u>		
Vendor Payments		10,000
Other Welfare Agencies		1,073
Total Welfare	<u> </u>	<u>11,073</u>

<u>Expenditures Net of Refunds</u>	<u>Encumbered To 1994</u>	<u>(Over) Under Budget</u>
\$ 21,841	\$	\$ 3,059
8,659		461
26,141		3,449
3,999		1
4,759		41
1,634		5,481
17,204	20,000	1,296
3,005		(5)
11,041		5,259
1,904		1,001
<u>100,187</u>	<u>20,000</u>	<u>20,043</u>
14,327		89
9,513		(213)
16,933	2,200	868
779		1,391
<u>41,552</u>	<u>2,200</u>	<u>2,135</u>
99,436	13,500	2,464
1,420		(70)
<u>100,856</u>	<u>13,500</u>	<u>2,394</u>
837		1,263
41,993	4,885	647
11,895	5,163	779
<u>54,725</u>	<u>10,048</u>	<u>2,689</u>
1,951	100	100
<u>1,951</u>	<u>100</u>	<u>200</u>
1,611		8,389
1,073		
<u>2,684</u>	<u>8,389</u>	

EXHIBIT A-2 (Continued)
TOWN OF SALISBURY, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1993

	<u>Encumbered From 1992</u>	<u>Appropriations 1993</u>
<u>Culture and Recreation</u>		
Parks and Recreation		1,615
Patriotic Purposes		1,200
Total Culture and Recreation	<u> </u>	<u>2,815</u>
<u>Conservation</u>		
Administration	<u> </u>	<u>125</u>
<u>Debt Service</u>		
Principal of Long-Term Debt		25,667
Interest Expense - Long-Term Debt		2,500
Interest Expense - Tax Anticipation Notes		1,000
Total Debt Service	<u> </u>	<u>29,167</u>
<u>Capital Outlay</u>		
Soccer Field	7,000	
Defibrillator		7,000
New York Rake		3,500
Solid Waste - Engineering	764	
South Road Bridge		
Renumbering		
Total Capital Outlay	<u>7,764</u>	<u>10,500</u>
<u>Intergovernmental</u>		
School District Assessments		778,687
County Tax Assessments		134,721
Total Intergovernmental	<u> </u>	<u>913,408</u>
<u>OTHER OPERATING USES</u>		
<u>Operating Transfers Out</u>		
<u>Interfund Transfers</u>		
Special Revenue Funds		8,282
Capital Reserve Funds		21,500
Total Operating Transfers Out	<u> </u>	<u>29,782</u>
<u>Total Appropriations, Expenditures and Encumbrances</u>	<u>\$31,805</u>	<u>\$1,345,309</u>

<u>Expenditures</u> <u>Net of Refunds</u>	<u>Encumbered</u> <u>To 1994</u>	<u>(Over)</u> <u>Under</u> <u>Budget</u>
1,105		510
<u>1,169</u>	<u>_____</u>	<u>31</u>
<u>2,274</u>	<u>_____</u>	<u>541</u>
 125	 _____	 _____
 25,596	 _____	 71
2,154		346
<u>27,750</u>	<u>_____</u>	<u>1,000</u>
 7,000	 764	 350
7,000		
3,150		
<u>15,427</u>	<u>764</u>	<u>(15,427)</u>
<u>2,200</u>	<u>_____</u>	<u>(2,200)</u>
<u>34,777</u>	<u>_____</u>	<u>(17,277)</u>
 778,687	 _____	 _____
<u>134,721</u>	<u>_____</u>	<u>_____</u>
<u>913,408</u>	<u>_____</u>	<u>_____</u>
 8,282	 _____	 _____
<u>21,500</u>	<u>_____</u>	<u>_____</u>
<u>29,782</u>	<u>_____</u>	<u>_____</u>
 <u>\$1,310,071</u>	 <u>\$46,512</u>	 <u>\$ 20,531</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT A-3

TOWN OF SALISBURY, NEW HAMPSHIRE
General FundStatement of Changes in Unreserved - Undesignated Fund Balance
For the Fiscal Year Ended December 31, 1993

<u>Unreserved - Undesignated</u>	
<u>Fund Balance - January 1</u>	\$89,782
<u>Deduction</u>	
Unreserved Fund Balance Used To Reduce the 1993 Tax Rate	<u>30,000</u>
	\$ 59,782
<u>Additions</u>	
<u>1993 Budget Summary</u>	
Revenue Surplus (Exhibit A-1)	\$34,897
Unexpended Balance	
of Appropriations (Exhibit A-2)	<u>20,531</u>
1993 Budget Surplus	<u>55,428</u>
<u>Unreserved - Undesignated</u>	
<u>Fund Balance - December 31</u>	<u>\$115,210</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT B-1
TOWN OF SALISBURY, NEW HAMPSHIRE
Special Revenue Fund - Public Library
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1993

RevenuesCharges For Services

Book Sales and Fines

\$ 96

Miscellaneous

Interest Income

28

Other

45

Other Financing SourcesOperating Transfers In

General Fund

8,282Total Revenues andOther Financing Sources

\$8,451

ExpendituresCurrentCulture and Recreation

Salaries and Benefits

\$3,716

Other Administrative Costs

642

Books, Periodicals and Programs

4,203Total Expenditures8,561Excess (Deficiency) of Revenuesand Other Financing SourcesOver (Under) Expenditures

(110)

Fund Balance - January 1522Fund Balance - December 31\$ 412

The notes to financial statements are an integral part of this statement.

EXHIBIT C-1
TOWN OF SALISBURY, NEW HAMPSHIRE
Capital Projects Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 1993

	<u>Peter's Bridge</u>	<u>Landfill Closing</u>	<u>Total</u>
<u>Other Financing Sources</u>			
Proceeds of General Long-Term Debt	\$ _____	\$130,000	\$130,000
<u>Expenditures</u>			
<u>Capital Outlay</u>			
General Construction		119,487	119,487
<u>Other Financing Uses</u>			
Operating Transfers Out	<u>10,000</u>	_____	<u>10,000</u>
<u>Total Expenditures and Other Financing Uses</u>	<u>10,000</u>	<u>119,487</u>	<u>129,487</u>
<u>Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	(10,000)	10,513	513
<u>Fund Balances - January 1</u>	<u>10,000</u>	<u>2,860</u>	<u>12,860</u>
<u>Fund Balances - December 31</u>	<u>\$ -0-</u>	<u>\$ 13,373</u>	<u>\$ 13,373</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT D-1
TOWN OF SALISBURY, NEW HAMPSHIRE
Trust Funds
Combining Balance Sheet
December 31, 1993

ASSETS	Trust Funds				Total	
	Expendable		Nonexpendable			
	Cemetery General Maintenance	Capital Reserve	Cemetery Perpetual Care			
Cash and Equivalents	\$18,121	\$270,946	\$40,059	\$329,126		
Investments	—	19,944	—	19,944		
TOTAL ASSETS	\$18,121	\$290,890	\$40,059	\$349,070		

<u>LIABILITIES AND EQUITY</u>				
<u>Liabilities</u>				
Intergovernmental Payable	\$	\$ 31,804	\$	\$ 31,804
<u>Equity</u>				
<u>Fund Balances</u>				
Reserved For Endowments			14,463	14,463
Reserved For				
Special Purposes	18,121	259,086	25,596	302,803
Total Equity	18,121	259,086	40,059	317,266
TOTAL LIABILITIES AND EQUITY	\$18,121	\$290,890	\$40,059	\$349,070

The notes to financial statements are an integral part of this statement.

EXHIBIT D-2
TOWN OF SALISBURY, NEW HAMPSHIRE
Fiduciary Fund Type
Expendable Trust Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 1993

	<u>Cemetery General Maintenance</u>	<u>Capital Reserve Funds</u>	<u>Total</u>
<u>Revenues</u>			
Interest and Dividend Income	\$	\$ 13,789	\$ 13,789
Capital Gains	295		295
<u>Other Financing Sources</u>			
Operating Transfers In	_____	21,500	21,500
<u>Total Revenues and Other Financing Sources</u>		<u>35,584</u>	<u>35,584</u>
<u>Other Financing Uses</u>			
Operating Transfers Out	_____	20,777	20,777
<u>Excess of Revenues and Other Financing Sources Over Other Financing Uses</u>		14,807	14,807
<u>Fund Balances - January 1</u>	<u>18,121</u>	<u>244,279</u>	<u>262,400</u>
<u>Fund Balances - December 31</u>	<u>\$18,121</u>	<u>\$259,086</u>	<u>\$277,207</u>

The notes to financial statements are an integral part of this statement.

SALISBURY HIGHWAY DEPARTMENT REPORT

In 1993 the winter budget was almost completely spent. We had several big snow storms as well as many frozen culverts. We were able to replace one culvert and plan to replace several more this year.

All gravel roads were graded several times and most paved roads were ditched. The town purchased a York Rake this summer and it was well used.

Calcium Chloride was used as dust control in areas of town where needed.

The replacement of South Road Bridge and the closing of the landfill resulted in the unanticipated expense of repairing Greeley Hill damaged from heavy trucking.

In the upcoming year we plan to replace culverts where they are needed and continue with the upgrading and general maintenance of the town roads.

The first part of 1994 has kept us extremely busy keeping up with the heavy snowfall and ice and we would just like to remind all citizens that it is imperative that no vehicles be left in roadways during and after snow or ice storms as this hinders snow removal and sanding and could result in towing.

William MacDuffie, Sr.
ROAD AGENT

1994 Highway Department Budget Proposal

AMOUNT	ITEM
\$ 1,500	Payment to Warner (Maint. of Quimby Rd.)
1,500	Dust Control
60,000	Winter Maintenance
6,500	CBR Patching
12,000	Ditching
11,200	Replace Culverts
14,000	Grading
1,000	Patching
26,000	Sealing
500	Tree/Debris Removal
750	Signs and Posts
1,000	Miscellaneous
4,500	New Equipment (Warrant Article)
<hr/>	
\$ 140,450	HIGHWAY DEPARTMENT BUDGET PROPOSAL
- 38,620	HIGHWAY BLOCK GRANT FUNDS AVAILABLE (est.)
<hr/>	
\$ 101,830	AMOUNT TO BE RAISED BY TAXATION

SALISBURY FREE LIBRARY

The Trustees and Librarian for the Salisbury Free Library are please to report on a successful year. We have supported sponsorship of two worthwhile programs, Walk Across America and the Humanities Council "Sun and Salvation". In both cases our sponsorship meant no exchange of money, but did provide us with additional publicity and offer us the opportunity to increase our usage.

We will also be adding an additional night to library hours. We will call it Volunteer Night because volunteers will staff the desk for two hours. The idea came from a suggestion by patrons. We are in hopes that students will be able to use the library more for such things as research materials and patrons who find that Friday night is not enough, will be able to be served better. Volunteer night will be open through June 6th and then again in September. We will report on the success of this new endeavor next year.

A great deal of our time has gone into trying to improve the presentation of the library, traffic flow and accessibility. We are continuing to investigate the possibilities of internal expansion. Our policies have been updated and clarified.

The year has been busy and successful. We have had numerous donations of wonderful books and National Geographic videos as well as time donated by dedicated volunteers. We thank everyone, giving special thanks to the Friends of the Library.

Please remember we look forward to your continued patronage and/or becoming a patron. The Salisbury Free Library is your library.

Gail Clukay
LIBRARIAN

Pamela Hutchins
Patricia McDonough
Sandra Miller
LIBRARY TRUSTEES

REPORT OF THE RESCUE SQUAD

It has been a year of advancement for us. We have become a transporting service and though our numbers are low at this time, we remain enthusiastic about the upcoming year. We have eleven ready to take the first Responder course and two current members will bridge to EMT, beginning in February. Additional training continues. Our request for an increase in our budget this year relates to our squad doing more transporting.

A program that has been well attended is our Community CPR Program. It is our goal to teach everyone in town CPR. The course is about 9 hours and is offered free of charge to citizens. Watch the bulletin boards around town for upcoming classes. Generous donations have allowed us to acquire our own training manikins.

Our defibrillator is in service and all are trained in its use.

Chris Scott, a dedicated member will be missed. Chris has relocated to New York.

To improve our ability to provide service there are several things each family could do, given that we live in a rural community.

- Post the fire alarm phone number 1-225-3355 near your phone for all to see. Teach your children to make the long distance call. Make the call to start emergency services first, before you call relatives or neighbors.
- Give clear directions to your home, giving the name of the owner of the home, using landmarks. Leave lights on or have someone wait at the end of the driveway so precious time can be saved.
- Most importantly, learn CPR so that you can recognize the symptoms and act in an emergency.

This involvement is a wonderful way to contribute to the community and add to our quality of life. Please feel free to call if you want more information.

Rouleen W. Koelb, Captain
SALISBURY RESCUE SQUAD
648-2175

PENACOOK RESCUE SQUAD
P.O. BOX 6037
PENACOOK, NH 03303

The Penacook Rescue Squad provides heavy rescue and ambulance service to the Towns of Boscawen, Canterbury, Salisbury and part of Webster. This accounts for over 300 calls annually.

During 1993 there were 15 daytime (7 AM - 5 PM) and 9 nighttime (5 PM - 7 AM) calls for service in the Town of Salisbury. Of these 24 calls, 13 were medical and 11 motor vehicle related. There were no calls for mutual aid to fires.

We work hard to recruit and train our volunteers to provide the highest caliber service to Salisbury citizens. Thank you for your continued support.

SALISBURY FIRE DEPARTMENT

In 1993 the Fire Station got a new roof and a new coat of paint thanks to the efforts of the Board of Selectmen. This year we hope to improve the grounds around the building.

The Fire/Rescue answered 72 calls: 1 - building fire, 1 - brush fire, 8 - chimney fires, 1 - electrical problem, 5 - fire alarms, 1 - investigation, 17 - medical aid, 12 - Mutual Aid, 4 - service calls, 2 - smoke investigations, 10 - auto accidents, 4 - auto fires, 3 - wires down, 3 - malocclusions.

Training is held monthly with Fire and Rescue training together on all subjects. Eleven more fire fighters will be taking medical training this year to improve our ability to serve our community.

The Fire Department is asking the town to buy a refurbished fire truck at 1994 Town Meeting.

The truck is a 1978 Maxim Custom Pumper to replace our 1972 Ford Pumper.

This is not recommended by the Budget Committee but the Committee, the Board of Selectmen and the Fire Department feel it should be on the Town Warrant to give the Town's people a chance make their choice.

The truck has been rebuilt by Valley Fire Equipment, Bradford, NH and is available for inspection any weekday or weekend by appointment.

The truck has had all rust repaired and new paint. It also has a new tank, new brakes, new tires, etc. The power train is all original and the pump has been updated and recertified. The warranty is 1 year - The first 6 months 100%, the next 6 months 50/50.

Some of the advantages of this truck are:

1. Diesel engine - cheaper to run
2. Automatic transmission - easier to drive
3. 5-man crew cab with air packs in jump seats. This allows firefighters to have air packs on and ready to start work right away, saving several minutes.
4. Because it has 10 equipment compartments, we will be able to move rescue tools from our ambulance and add first aid equipment. Now that we are going to transport more with our own rescue we need to have first aid and rescue tools in town when they go to area hospitals.
5. At present, on a call such as a car fire, we have to take an engine tanker and rescue just to get enough people there and to have first aid if needed. With this truck we could do it with one truck.

The cost of this truck is \$53,000.00. This is how we can pay for it.

Capital Reserve Fund	- \$35,000
Trade-in 72 Ford	- 5,000
Taxes	- 12,500
Firemen's Assoc.	- 500

The 72 Ford Pumper needs repairs to the pump, brakes, tires and charging system and may cost up to 12,000 to repair.

A new truck like this costs about \$175,000. The Budget Committee favors repairing our Ford and buy a new truck in a few years. This also has good points. A used truck we can plan to use about 10 years and a new truck we would plan on 25-30 years.

Please come to the informational meeting and ask your questions and come to Town Meeting and vote your choice.

We are also accepting new members for Fire and Rescue. Please remember to check your chimneys and smoke detectors often.

Respectfully submitted,

Ed Bowne
FIRE CHIEF

FOREST FIRE WARDEN ANNUAL REPORT

Fire retardant shirts which were purchased with a 50/50 grant have been received. These shirts are approved for use by firemen in brush and forest fire suppression. I do apply for any grants when they are offered. Usually, a Department does not receive a grant two years in a row.

Fire permits are required for all outside fires when the ground is not completely covered with a minimum of 2" of snow. If in doubt, please call:

Fire Warden Dennis Patten 648-2398
Deputy Warden Walter Scott 648-2647

I do appreciate being told of burning, even if a permit is not required, as it makes it easier to inform Fire Alarm of the circumstances if someone calls them with a report of a fire.

Permits are required when it is raining - although you can burn on a rainy day WITH a permit, you must put out the fire if the rain stops. You can burn nothing over 5" in diameter, no stumps. You cannot burn any rubber products, roofing material, nothing that will give off toxins of any kind. Permits are needed for all incinerator and outside cooking fires with the exception of charcoal grills.

Permits Issued:	1992	1993
Brush	114	76
Cooking	7	13
Debris	32	4
Incinerator	10	14
Grass	6	11
Campfire	0	5
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Totals	169	123

Forty-six less this year, I believe, due to the fact that in the hot and dry weather of this past summer, permits were closed for a period of time. Your Warden and Deputies do attend a yearly State sponsored class on fire suppression.

This year, Smokey the Bear will be fifty years old - August 9th. Let's help keep our town clean and green.

Mutual Aid Calls: Salisbury to Webster = 1
Salisbury to Boscawen = 1
Warner to Salisbury = 1

Dennis Patten
FOREST FIRE WARDEN

REPORT OF STATE FOREST RANGER

During Calendar Year 1993, the State of New Hampshire experienced an average number of wildfires. The three leading causes of these wildfires were campfires left unattended, unsupervised children and debris fires that escaped control. All of these fires are preventable, but ONLY with your help!

Please help your town and state forest fire officials with forest fire prevention. New Hampshire State Law (RSA 224:27 II) requires that, "No person, firm or corporation shall kindle or cause to be kindled any fire or burn or cause to be burned any material in the open, except when the ground is covered with snow, without first obtaining a written fire permit from the Forest Fire Warden of the town where the burning is to be done."

Violations of RSA 224:27 II and the other burning laws of the State of New Hampshire are misdemeanors punishable by fines of up to \$1,000 and/or a year in jail and you are also liable for all fire suppression costs.

The State of New Hampshire, Division of Forests and Lands assisted many towns in wildland fire suppression during 1993 and participated in many fire prevention programs. This year, the nation is celebrating Smokey Bear's 50th anniversary. The State of New Hampshire Forest Protection Bureau will be working with many communities to spread the fire prevention message - "Remember... Only YOU Can Prevent Forest Fires." Fire prevention is the most cost effective fire suppression tool. Please be careful around fires and help us and our communities have a fire safe year.

"REMEMBER...SMOKEY HAS FOR FIFTY YEARS!"

Forest Fire Statistics - 1993

	State	District
Number of Fires	545	79
Acres Burned	224	66

Richard S. Chase
FOREST RANGER

SALISBURY POLICE DEPARTMENT

I thought that this year I would write something a little different. As most of you do not get a chance to meet us, I thought I would use this space to introduce our department to you.

I am Gary Davis. I am married and have five children. I have been a full time police officer for 18 years. I work full time for the City of Franklin. I have been Chief in Salisbury for 4 years.

My next in line is Sgt. Don Nason. Don is married with two children and owns the Corser Hill Store. Don has 8 years full time experience with the Laconia and Belmont Police Departments. Don has been with us less than a year but has been a great addition to the department.

Mark Pepler is better known to most of us as Chief Pepler of the Boscawen Police Department. Mark is married with two children. Mark came on the department at a time when I was working alone and helped me by filling in until I found more help. Mark's biggest asset to the police department is that he is certified as a D.A.R.E instructor. Mark presented the D.A.R.E. program to the Salisbury fifth grade in 92-93 and is doing the program for us again this year. I hope he will continue with the program for a long time, as I feel it is very valuable to our youth.

Mike Campbell is our newest officer. Mike is married with two children. Mike recently graduated from the Part Time Police Officer's School with outstanding grades. Mike is in training now to get some experience and will be taking regular shifts starting in April.

As you can see, we are all family people. We are all looking forward to another year of being able to serve you in whatever way we can. Please feel free to call on any of us either when you need us or just for a friendly chat.

Gary R. Davis, Chief
SALISBURY POLICE DEPARTMENT
PO Box 152
Salisbury, NH 03268

E-911/TAX MAP COMMITTEE

In 1992, the New Hampshire Legislature passed into law RSA 106-H. This statute created the Enhanced 911 Commission and its operating agency, the Bureau of Emergency Communications, for the purpose of instituting the Enhanced 911 service for every phone in the State.

When this system becomes operational on July 1, 1995, citizens of Salisbury will be able to dial 9-1-1 to reach police, fire or medical emergency services. The Enhanced 911 system will allow the appropriate emergency service to identify the location of the call whether or not the caller can communicate such information. This requires that the Town have an accurate addressing system to be effective.

In order for the Town to accomplish this, the E-911 Committee was appointed, in May of this year, by the Board of Selectmen to assist the Town in updating the Town Tax Maps and in implementing the E-911 addressing system.

The Committee explored several different options available to the Town for updating Town Tax Maps and implementing the E-911 addressing system. Those options included hiring outside firms to complete both projects. The prices quoted were anywhere from \$25,000 - \$40,000. Another option was completing the E-911 project first and gradually updating the Town Tax Maps over the next several years.

Due to budget and time constraints, the Committee recommended to the Board of Selectmen that the Town complete the E-911 project first. The Central New Hampshire Regional Planning Commission was selected to complete this project. The Committee will work with the C.N.H.R.P.C. in completing the addressing system. This addressing and mapping work will be the foundation for updating the Town Tax Maps.

A project schedule was set up and work tasks assigned. The street and road name review has been completed and recommended changes have been sent to the Board of Selectmen. The Town has approached the U.S. Postal Service and requested that all Salisbury residents have their mail delivered from the Salisbury Post Office so as to eliminate the need for mailing address as well as a legal address. We have received no response from them yet. The draft base map has been finished, sent to us for review and returned to C.N.H.R.P.C. for corrections. We hope to have the entire project completed by December 1994. The committee will hold periodic informational meetings, similar to the one held last September, to keep you informed as to the progress and to solicit input from the Town. Please try to attend these meetings as we complete this project.

E-911 COMMITTEE:

Paul Hurley, Chairman
Dave Rapalyea
Trent Wood

Darrell Bentley
Mark Hutchins

CEMETERY TRUSTEES ANNUAL REPORT

The appointed Board of Trustees have been very busy this year getting together as much information as possible to try and find out what cemeteries were under the care of the Town of Salisbury.

We have tried to evaluate the availability of grave sites and if there was adequate space available for the immediate future. We have had meetings with the Selectmen and the Trustees of the Trust Funds to establish what monies are available for perpetual care of cemeteries and how they could be best applied to the upkeep of cemeteries, now and in the future.

We have met with Terry Knowles, Registrar Charitable Trust Unit of the Department of Justice to get information on how to file the correct information on the money used for perpetual care and how that money should be used to comply with State law.

We have drawn up rules and regulations in regard to cemetery use in the town and also a new deed that will be used in the future to make record keeping easier. We have held one (1) Public Hearing on these proposed regulations and will have a second one before Town Meeting.

We have had a very interesting year and are looking forward to the many challenges ahead in the coming years as there are many problems still ahead of us.

Pierre L. Ballou Sr., Chairman
Stacey Frew, Trustee
Edward Bailey, Trustee
CEMETERY TRUSTEES

TOWN OF SALISBURY

PROPOSED CEMETERY RULES & REGULATIONS

1. The Cemetery Trustees shall be responsible for all cemetery affairs and shall compile and have printed a list of rules and regulations, making them available to the public and revising them as conditions warrant. Rules, regulations and revisions are subject to approval by the Town Meeting.
2. All cemeteries shall be kept in such condition as to be a credit to the Town.
3. The cost of a Lot shall be \$175.00 per grave site, and is sold to include general maintenance of all Lots in Town Cemeteries. General maintenance shall mean mowing, trimming, removing leaves and natural debris, and maintaining grade level of grave sites. Grave site size is defined as four (4) feet by ten (10) feet.
4. All Lot owners shall be governed by rules and regulations established by the Cemetery Trustees and adopted by the Town Meeting.
5. A concrete vault is required for all burials. Lots shall be for human remains only.
6. The purchase and maintenance of stones shall be the responsibility of the Lot owner. All monuments and locations shall have prior approval of the Cemetery Trustees. Only one upright monument is preferred per Lot and will be placed at the head of the grave site(s). Single grave markers and corner posts are to be at grade level. Lot owner must furnish four (4) corner posts to be placed at the corners of the Lot within six (6) months of the date of purchase of the Lot.
7. No fencing, curbing, or enclosure of any kind shall be allowed around any Lot. Shrubs should not "overpower" any stone and/or marker by being taller than the monument, or growing in a way to make the marker unreadable. Natural or artificial flowers will not be placed in such a way as to interfere with the mowing or upkeep of the Lot. Non-conforming items will be removed at the direction of Cemetery Trustees after due notice, by Registered Mail, to the Lot owner. The Cemetery Trustees will be the sole judge as to non-conformance.

8. No deed shall be transferred to anyone without prior notification and approval of the Cemetery Trustees.
9. All work done in the cemeteries shall be subject to prior approval of the Cemetery Trustees. This includes changing original grade level.
10. No bicycles, motorcycles, snowmobiles, off highway recreational vehicles, horses or other animals shall be permitted in the cemetery.
11. Internments:
 - A. Winter burials shall be at the discretion of the Cemetery Trustees.
 - B. All burials will require 48 hours notice.
 - C. All burials will be under the direction of the Cemetery Trustees.
 - D. All burials will conform to Town and State Statutes.
12. Lots shall be available to residents only. Exceptions may be granted in extenuating circumstances by the Cemetery Trustees.
13. The cemetery gates will be closed to vehicles from November 15 through April 15, as weather permits, at the discretion of the Cemetery Trustees.
14. The cemeteries will be operated according to State Statutes and the above regulations are in no way intended or meant to circumvent State Statutes.

VISITING NURSE ASSOCIATION

The Visiting Nurse Association of Franklin experienced continued growth in 1993. This growth at 9% is certainly welcomed, in order to meet this growing need for service, creative planning was required. It was through long range strategic planning that we set the objectives that enabled us to integrate more sophisticated technology, operating systems and programs into our organization. At the same time we were striving to keep in touch with the community, as it is only in the community that our mission is accomplished.

Amidst our rapid growth, changes in the home health care industry have required that we develop new approaches in doing business. We face new laws and regulations, a proliferation of competitors and a reduced number of payers as we move toward managed care. We must address all of these elements of a regulatory and competitive environment as well as carry out the mission of providing care to all, including the underserved.

It is through teamwork with the Board of Directors, Agency personnel and other VNAs that our mission was accomplished.

Each individual care provider approaches their patient and takes pride in their work, bringing QUALITY CARING home health care to the special people of Salisbury.

SERVICE STATISTICS

In 1993 over 503 services were delivered to the residents of Salisbury and 32,022 to our entire catchment area. The footcare, immunization and flu clinics as well as blood pressure screenings, educational programs and support groups continue to expand.

Skilled Nursing Visits	144
Home Health Aide	128
Physical Therapy	12
Occupational Therapy	3
Speech	27
Homemaker Visits	142 (428 units)
Supportive Services	1
Office Visits	7
Child Health Service	4
Community Health	33
Medical Social Worker	2
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TOTAL:	503

We appreciate the support from Kathleen DeGrassie, Sally Jones, and Elaine Kinne from your community who actively serve on our Board of Directors.

SALISBURY RECREATION COMMITTEE REPORT

The Recreation Committee is looking forward to this fall when our kids will play on our new Soccer Field. The field has been named the "Norma C. Lovejoy Field". This is to honor Norma's dedication and years of service to our children. Norma was recently honored for her 50 years as a member of the school board.

Soccer season began in early fall with one team for the 3rd & 4th grades, and the 5th & 6th grade kids played with the Webster Team. We also had an instructional level for the 1st & 2nd grades coached by Dan Kallmerten. Basketball is in progress with an energetic 3rd & 4th grade team. We wish to thank Brian Harrington for his coaching of the team. The 5th & 6th graders play in the Penacook Youth League. All of these team sports require a lot of work both on the part of the kids and the parents. We always need help with coaching, coordinating practices, help with the refreshment stand at the ball field, and cheering for the kids at all their games. We feel the kids learn a lot from these sports and most of all we hope that they have FUN.

The Recreation Committee has applied for a grant from the State of New Hampshire. The Recreation Committee was looking at putting in some horseshoe pits at both the Town Hall (for Old Home Day) and at the ball field. At this writing we have been advised that this grant application was denied.

We on the Recreation Committee would like to in the year to come, finish the concession stand at the ball field, to update the dug-outs to include roofs and new benches. In order to accomplish this the Recreation Committee needs everyone to help.

Our biggest need is VOLUNTEERS!! If anyone is interested in helping out with the Recreation Committee or the Booster Club, which helps to raise funds to make some of these programs possible, please feel free to contact anyone on our Committee. Your suggestions and ideas are always needed.

Ray Bailey
Lisa Uhrin
Jerry Beck
Tim Warren
Dennis Stewart
RECREATION COMMITTEE

SALISBURY OLD HOME DAY

An outstanding parade got the celebration of Old Home Day off to a spirited start. With music by the Mad Bavarian Brass Band for the fourth year, the parade featured interesting floats, several horse entries, colorful kids on their bikes, antique cars, and a spectacular display of fire and rescue equipment. A major feature, for the second year, were the Andover Unicyclists, who performed their amazing feats as they rode up the street.

The theme this year was "Salisbury Hits 225", in recognition of 225 years of Salisbury's incorporation.

First prize among the floats went to Bartlett Grange for their "Salisbury and Grange History" depiction. Another Grange float, "The Daniel Webster Birthplace", took second place, and two tied for third, the Patten Family float and the tractor entry by the Shaw Farm, North Road, with Greg Miller driving and Todd Miller, Taylor Miller, Justyn and Tiffany Shaw riding.

Gail Smart, as Lady Godiva (Never Too Young), took first in the horse division, Mike Sanborn was second, and Sadie Cheney, as an Indian, took third.

Special Honorable Mention awards were made to Lucia Rapalyea and Jillian Hodges on their horses and to the float "Doesn't Hurt". All of the kids in the bike parade received awards.

The Historical Society with its White Elephant table, knife sale, and Country Fair added to the festivities. The Grange had their usual light lunch stand, the PTG had a successful cake auction, and the Kindergarten Sponsors provided pony rides, thanks to Lucia Rapalyea and her horse.

Brad Sherman entertained young and old alike with his magic tricks, the Sanborn Ferrier Service demonstrated horse shoeing, and an exhibition of cane seating added to the activities.

The Covered Bridge String Band concert entertained an enthusiastic audience as they performed folk and western music for the third straight year.

Kids games in back of the library and an unscheduled softball game at the recreational field rounded out the afternoon's activities.

Meanwhile the Chicken Barbecue sponsored by the Salisbury Congregational Community Church provided hungry fans with their usually delicious meal. Paul Fenton always "does the chicken right", and Lori Wood was in charge of the kitchen and dining room.

"Something exciting, something inviting, something for everyone", to quote the popular musical comedy of a few years ago, is the purpose of Old Home Day. A day for friends to get together and have fun, it also provides several of our service groups, who contribute to Salisbury all year, a chance to get some of the wherewithal to fund their projects.

Plans are underway for new and different activities for the coming year, such as a horseshoe tournament and more athletic events. We hope everyone with suggestions will give them to the members of the committee, and all be there for a memorable day of festivities. The date will be one week earlier this year, Saturday, August 13, 1994, to avoid conflict with neighboring towns.

Paul S. Shaw, Chairman
OLD HOME DAY COMMITTEE

SALISBURY HISTORICAL SOCIETY

Since it was organized in 1966, the Salisbury Historical Society has served the community in a number of ways. Besides the obvious task of collecting, preserving, and exhibiting in the Museum many Salisbury artifacts and documents, the Society has involved itself in the historical education of our youth by sponsoring annual trips to the New Hampshire Historical Museum in Concord, gravestone rubbing in our cemeteries, and an annual scholarship of one thousand dollars to some Salisbury High School senior towards further education.

Our programs, open to the public and oriented towards historical topics, have been both entertaining and instructive. Our first meeting this spring will feature recollections of the last days of the Salisbury's district schools as related by some of our senior citizens.

We cooperate with the town on Old Home Day activities by sponsoring a Country Fair, several sales projects, and providing the money for the parade prizes. Our other fund raising projects include a Flea Market on Memorial Day weekend and a rummage sale in the fall.

Photographs, old and recent, of the old houses in town and transcriptions of oral histories of several of the "old timers", both living and deceased, are available at the Salisbury Library, compliments of the Society.

We welcome new members and new ideas on how we can serve Salisbury.

BARTLETT SUBORDINATE GRANGE #104

Bartlett Subordinate Grange #104 held meetings regularly at the Academy Hall throughout the year, with the exception of July and August. The meetings began at 7:30 PM on the 1st and 3rd Thursday of each month.

In addition to the regular meetings, card parties were held on the 2nd and 4th Saturday of each month. The monies raised from the parties were donated to the Elevator Lift Fund for Academy Hall. During the Christmas season the Bartlett Subordinate Grange members also donated gifts to the victims of the Iowa floods and the New Hampshire Veterans Home in Tilton.

Further activities that the members participated in were: the Fire Warden's Supper; the Old Home Day parade and snack bar; a local Crafts Fair; a National Grange Crafts competition; and Grange Bowling Tournament.

On April 15th the Grange Citizenship Award was presented to John Stahl. The evening of October 7th, the Bartlett Subordinate Grange #104 installed three new members: Brenda McDonald, Dawn Nudd and Steve Jameson.

Arthur E. Cutter, Sr.
GRANGE MASTER

SALISBURY PLANNING BOARD
SALISBURY, NH 03268

The Planning Board met monthly throughout 1993 on the first Monday evening of each month at the Town Office or the Town Hall.

We continued work on the 31 lot Cacel subdivision on Mill Road in West Salisbury, meeting with Cacels' attorney, the Town attorney and the Director of the Central New Hampshire Regional Planning Commission to draw up a list of conditions agreeable to all parties under which final approval would be granted. In March, the subdivision was granted conditional approval. Later, Cacel requested information on obtaining final approval to one lot prior to the conditions being met, but no agreement has been reached.

The second Chamberlin subdivision on West Salisbury Road, including a proposed new town road was approved following receipt of a report by a road engineer, discussion about the road entrance onto West Salisbury Road at "Mill Hill", and after reaching agreement with the developer about modifications to the existing town road.

Power & Kelly Realtors of Bedford, acting as agents for Eleanor Cornwell, held preliminary discussion with the Board in July regarding a six lot subdivision fronting on Route 4 and Rabbit Road. Following a Public Hearing in September and after making several modifications requested by abutters and the Board, the Board voted approval in October.

In March, changes proposed by the Board as a way to update the Zoning Ordinance, correct unworkable situations and encourage the types of residential and commercial development that would benefit the Town was rejected by ballot vote. The Board has reviewed and modified these proposals, split them into several parts, and is resubmitting them for your approval. We hope for a substantial turnout at the Public Hearing to discuss them in depth prior to Town Meeting. (Because they are on the ballot, we will not be able to discuss them at the meeting.) Detailed information on these proposals is listed elsewhere in the Town Report. Please contact any Board member with questions about these proposals.

Other work by the Board includes discussion of the Master Plan; review and re-approval of the Planning Board Code of Ethics; a meeting with Eileen Murphy, new owner of the Salisbury Post Office who promised to complete the site work of the Post Office as requested by the Board prior to Site Approval; discussions about the Capital Improvements Program.

Current Members as of 12-31-93 include: Mary Heath - Selectmen's representative; Bill Lovering, Acting Secretary; Bill MacDuffie, Sr.; Gerry Burgess; Tom McDonough - Alternate; Ray Prince - Alternate; Al Tanner - Alternate; Bob Irving, Chairman, and Recording Secretary Rachel MacDuffie.

Respectfully submitted,

Bob Irving, Chairman
SALISBURY PLANNING BOARD

**SALISBURY PLANNING BOARD
SALISBURY, NH 03268**

PROPOSED AMENDMENTS TO THE ZONING ORDINANCE AND BUILDING CODE

The Planning Board has proposed five Warrant Articles:

**WARRANT ARTICLE 2: COMMERCIAL ZONE CHANGES & SPECIAL EXCEPTIONS:
(ZONING)**

The current zoning ordinance lists specific areas for commercial development, and specific types of commercial business that are allowed. The existing commercial road frontage only extends 300' into the property, and most of this frontage has become residential. Businesses wanting to locate in other areas of town must go before the Zoning Board of Adjustment and prove that there is a hardship inherent in the land. The planning Board is proposing several changes that would

- a.) Continue to allow home business in residential areas as are allowed under current regulations.
- b.) modify the existing zones; the new commercial zones would be only in the vicinity of the Crossroads Store.
- c.) Allow the Board of Adjustment to judge proposed business uses in other areas on their merits, within certain criteria, while allowing for input from abutters and other members of the public. The Board would not be allowed to grant special exceptions to business that would "adversely affect" either the character of the area, or traffic in the immediate vicinity. (The Planning Board now has, and will continue to have Site Plan Review over all commercial development.)
- d.) Allow signs in all Districts, instead of requiring Special Exceptions.
- e.) Allow business to use a separate building for their business, while maintaining a residence on the same property. (Not allowed under current regulations)

The proposed amendments are:

ARTICLE III DEFINITIONS: ADD:

COMMERCIAL PURPOSES: Any use of land or buildings for the primary purpose of manufacturing, repairing, or selling at retail or wholesale a product, goods, or service.

ARTICLE V:C: Change to V:C.1&2: Residential and Commercial Lots

C. Residential and Commercial Lots

1. Residential - Only one principal residential structure shall be located on a buildable lot.
2. Commercial - One residential structure and necessary commercial buildings.

ARTICLE VI:A.3: Add VI:A.3.b: Other reasonable uses

ARTICLE VI:B: Commercial District: change title to RETAIL VILLAGE DISTRICT

B. RETAIL VILLAGE DISTRICT

1. The areas so indicated on the official Zoning Map to a depth of 300 feet from the center line of the State or Town roads on which they abut, as follows:

U.S. 4 (Old Turnpike Road): From the Rabbit Road to the Junction with Route 127, both sides continuing to the junction of Whittemore Road both sides.

OLD COACH ROAD: From U.S. 4 to its junction with Route 127, both sides.

Route 127; From U.S. 4 Eastward to the junction with Old Coach Road, both sides.

RABBITT ROAD: From U.S. 4 to Old Coach Road, both sides.

ARTICLE VI:B.1: Modify location of district to outline area around junction of Rt 4 and Rt 127

ARTICLE VII: NONCONFORMING USES...

Change numbering as follows:

VII:A to VII:A.1
VII:B to VII:A.2
VII:C to VII:A.3
VII:D to VII:A.4
VII:E, 1-4 to VII:A.5, a-d
VII:F, 1-6 to VII:B.1. a-f

Add VII:B.2: Required Plan

Add VII:B.3: Prohibited Uses

**ARTICLE VII NON-CONFORMING USES, STRUCTURES
AND LOTS, SPECIAL EXCEPTIONS****A. Non-Conforming Use**

1. Except as provided in this Article, a nonconforming use, structure or lot may continue so long as the continuation does not present a danger to health, safety, and welfare of persons or property.
2. A non-conformance may not be changed except to conform to the general requirements of the district in which it is located and to the general provisions of this Ordinance, unless a special exception is granted by the Board of Adjustment in accordance with this Article.
3. A non-conformance may not be expanded beyond its pre-existing size and status unless a special exception is granted by the Board of Adjustment in accordance with this Article. A pre-existing residential use or structure in non-conformance solely with respect to the dimensional requirements of this Ordinance may be expanded without a special exception so long as the expansion does not increase the non-conformity. (Amended March 12, 1985)
4. A non-conformance may not be continued if it is abandoned or if it is discontinued for a period of one year or for a total of 12 months in any 24-month period.
5. A non-conforming lot of record which at the time it was created was a legal lot shall be a buildable lot upon the issuance of a special exception therefor by the Board of Adjustment. In determining if a special exception is appropriate, the Board shall consider:
 - a. The demonstrable sanitary capability of the lot.
 - b. Whether other contiguously held

lots could be combined to conform to the lot size and frontage requirements or to at least lessen the non-conformity.

- c. Whether ownership of contiguous lots is actually held by different persons or entities.
- d. Whether the building can meet reasonable setback requirements in accordance with the criteria listed under Section B.

B. Special Exceptions

- 1. In determining whether to grant a special exception as allowed under this Ordinance, the Board of Adjustment shall consider, and when it grants a special exception, shall make findings on, the following criteria:
 - a. Whether the area proposed for the use is appropriate and capable of supporting the use.
 - b. Whether the proposed use will adversely affect abutters and others in the vicinity by virtue of: effects on property values, creation of noise and waste, duration of the use, proximity to other uses.
 - c. The degree of similarity with other existing uses in the district and the immediate vicinity.
 - d. Provision of on-site facilities that may be required such as parking and buffering and screening.
 - e. Effects on pedestrian and vehicular traffic.
 - f. Whether the proposal will constitute a change in the use or in the nature and purpose of the use. If such a finding is made, a special exception may be granted

only if the overall nonconformity will be decreased and if the change will benefit the public interest.

2. **Required Plan.** A plan for the proposed site of a special exception shall be submitted with the application. The plan shall show the location, distances and measurements of all buildings, parking areas, traffic access and circulation drives, open spaces, landscaping, the location of the site within the town and any other pertinent information that the Board may deem necessary to determine if the proposed use meets the requirements of this Ordinance.
3. **Prohibited Uses.** No business, commercial or industrial venture or use shall be permitted which could cause any undue hazard to health safety or property values or which is offensive to the public because of noise, vibration, excessive traffic, unsanitary conditions, noxious odor, smoke, unsightliness, or similar reason. In order for a special exception to be granted, the proposed use shall not adversely affect:
 - a. The capacity of existing or planned community facilities.
 - b. The character of the area affected.
 - c. Traffic on roads and highways in the immediate vicinity.

ARTICLE VIII SIGNS

Change VIII:A.1-3 (Residential Districts) to VIII:B.1-3 (Residential & Agricultural Districts)

Change VIII:B.1-3 (Agricultural and Commercial Districts) to VIII:C.1-3 (Retail Village District)

Change VIII:A.4 and VIII:B.4 (Directional signs) to VIII:A

A. Directional signs relating to each business operated in the Town of Salisbury shall be allowed in all Districts. No sign shall exceed 6 square feet in area. No more than one sign is permitted in any two-mile length of road, not including those which indicate a change of direction.

B. Residential & Agricultural Districts

1. No more than two signs relating to permitted uses or to special exceptions, as listed in Article VI, Sections A-2 and A-3, are allowed on the grounds or attached to a building. (Amended March 11, 1986)
2. No one sign shall exceed 6 square feet in area.
3. Signs may be illuminated only by continuous lighting, indirect and white, with light sources placed so that they will not constitute a hazard to street or highway driving by glare, and shall be directed or screened from nearby structures.

C. Retail Village District

1. No more than two signs relating to permitted uses, as listed in Article VI, Section B-2 and C-2, including goods or services sold on the premises are allowed.
2. No one sign shall exceed 32 square feet in area nor 20 feet in height including supports.
3. Signs may be illuminated only by continuous, indirect lighting, with light sources placed so that they will not constitute a hazard to street or highway driving by glare, and shall be directed or screened from nearby structures.

The wording on the Official Ballot will be:

Are you in favor of Amendment #1 to the Town of Salisbury Zoning Ordinance as proposed by the Planning

Board and printed in the Town Report to make the changes to Articles III, V, VI, VII, and VIII regarding commercial zones, special exceptions and signs?
(YES/NO)

*****T

WARRANT ARTICLE 3: SAWMILLS (ZONING)

Current regulations do not allow permanent sawmills in Salisbury, and the definition of temporary sawmill is vague. These new definitions would allow permanent sawmills as a permitted use, subject to the conditions imposed by the Zoning Board of Adjustment in granting a Special Exception, and would help to ensure that temporary sawmills are, in fact, temporary.

The proposed amendments are:

ARTICLE III DEFINITIONS

Add: PERMANENT SAWMILL

Add: PORTABLE SAWMILL/CHIPPING

PERMANENT SAWMILL: Used commercially for timber harvested on and off-site and other related production 12 or more months.

PORTABLE SAWMILL/CHIPPING: Machinery which can be easily transportable to locations for temporary use for on-site timber harvesting of less than 12 months.

ARTICLE VI:B.3:.Special exceptions:

Delete VI:B.3."Special exceptions in accordance with Article VII

a: "Temporary use of a portable sawmill for processing logs in an on site cutting operation, if the operator will not be conducting work within 1000 feet of a residence except for the residence of the sawmill operator or the property owner. A permit shall be obtained from the selectmen following the granting of a special exception by the Board of Adjustment."

ARTICLE VI:C.3: Special exceptions

Delete VI:C.3.a:

"Temporary use of a portable sawmills as specified in Section B-3 od this Article."

The wording on the Official Ballot will be:

Are you in favor of Amendment #2 to the Town of Salisbury Zoning Ordinance as proposed by the Planning Board and printed in the Town Report to make the changes to Articles III and VI regarding sawmills?
(YES/NO)

WARRANT ARTICLE 4: OPEN SPACE DEVELOPMENT (ZONING)

In the Master Plan, the Town recognizes that one of the ways we can maintain a "Rural Character" in Salisbury is to leave existing road frontage undeveloped. With our existing regulations requiring 200' of frontage, this becomes difficult, and, in fact encourages building along town roads. The Planning Board is proposing a change to allow us to negotiate with developers to encourage them to create lots in the "backland" while leaving the existing road frontage undeveloped. All lots will continue to be a minimum of two acres.

The proposed amendment is:

ARTICLE V:B: Frontage: Add V:B.1

1. The Planning Board may, according to its adopted subdivision regulations, allow a subdivider to reduce the required minimum frontage to encourage open space development as set forth by the Master Plan

The wording on the Official Ballot will be:

Are you in favor of Amendment #3 to the Town of Salisbury Zoning Ordinance as proposed by the Planning Board and printed in the Town Report to make the changes to Article V:B regarding road frontage determination? (YES/NO)

PROPOSED CHANGES TO THE BUILDING CODEWARRANT ARTICLE 5: FLOODPLAIN DEVELOPMENT REGULATIONS (BUILDING CODE)

For many years, the Town of Salisbury has participated in the National Flood Insurance Program. Our participation enables our citizens to purchase flood insurance. In order to participate in the program the Town must have, and currently does have, Flood Plain Development Regulations. These regulations must remain in compliance with Federal requirements. At this time, we need to update our ordinance to remain in compliance with the national program. Failure to adopt necessary changes would disqualify Salisbury from further participation.

The current regulations are contained in Article VII of the Salisbury Building Code.

The proposed amendments are:

Article IV:A: Definitions: insert alphabetically the following new definition:

"HISTORIC STRUCTURE" means any structure that is:

1. Listed individually in the National Register of Historic Places (a listing maintained by the Department of the Interior) or preliminarily determined by the Secretary of the Interior as meeting the requirements for individual listing on the National Register;
2. Certified or preliminarily determined by the Secretary of the Interior as contributing to the historical significance of a registered historic district or a district preliminarily determined by the Secretary to qualify as a registered historic district;
3. Individually listed on a state inventory of historic places in states with historic preservation programs which have been approved by the Secretary of the Interior, or;
4. Individually listed on a local inventory of historic places in communities with historic preservation programs which have been certified either:
 - a. By an approved State program as determined by the Secretary of the Interior, or;
 - b. Directly by the Secretary of the Interior in states without approved

programs.

Article VII: Sections D,E,F,
between the words "manufactured homes" and
"placed" delete the words "are", "be", and "be"
respectively.

Article VII: Sections E, F:
change the reference to "paragraph (c) (6)" to
"Section D" and the reference to "paragraph (b)
(1)" to "Section B"

The wording on the Official Ballot will be:

Are you in favor of Amendment #1 to the Town of
Salisbury Building Code as proposed by the Planning
Board and printed in the Town Report, to make the
changes to Article VII, Floodplain Development
Regulations, to assure the Town's continued eligibility
for participation in the National Flood Insurance
Program? (YES/NO)

WARRANT ARTICLE 6: UPDATING BOCA NATIONAL BUILDING CODE
(BUILDING CODE)

The Planning Board is proposing the following amendment to
the Town of Salisbury Building Code to simplify the Town's
use of the most recent edition of the BOCA Building Code.
The BOCA Code is currently referenced in the Town Building
Code for construction details. Current wording says "1981
BOCA Code as amended"

The following amendment, allowed by State statute,
formalizes and simplifies the procedure for using the most
recent edition of the BOCA Code. This procedure will
require a Public Hearing but will then allow adoption of
current editions by the Planning Board.

The wording of the State statute (RSA 674:52.VI) is:

Any local building code enacted by a town that includes
by reference all or part of any of the national codes
in paragraph I (not included above) of this section may
also include a provision for simplified adoption of
updates or revisions to such national codes as follows:

(a) The building inspector, planning board, or
their designee shall prepare an amendment to those

portions of the local building code that refer to or that make insertions in, deletions from, or exceptions to, the national codes. No amendment to the local building code except as may be necessary to effect the substitution of revised national code or code provisions for codes or provisions previously adopted shall be adopted using the simplified procedure of this paragraph.

(b) The planning board shall hold a public hearing on the proposed update or revision, with notice as provided in RSA 675:7. Such notice shall include information stating where the proposed local building code amendment and the new or amended code provisions are available for public inspection.

(c) Following such hearing, the update or revision shall become final upon approval by the selectmen and recording with the town clerk.

The proposed amendment is:

Article X: AMENDMENTS; Add X:C:

Updated editions of the BOCA code may be adopted within the Salisbury Building Code as provided in RSA 674:52.VI.

The wording on the Official Ballot will be:

Are you in favor of Amendment #2 to the Town of Salisbury Building Codes as proposed by the Planning Board and printed in the Town Report, to make the changes to Article X, to allow updates and revisions to the BOCA Code to be incorporated following a public hearing by the Planning Board? (YES/NO)

CAPITAL IMPROVEMENT COMMITTEE

To make it more convenient for all concerned, the committee held as many meetings as possible jointly with the Selectmen and the Budget Committee.

In April of 1993, a Safety Committee was formed to set priorities for transportation improvements. Under state requirements this is necessary in order to receive any grants that may be available.

In monitoring the roads this year our concerns were more where to obtain the funds to make necessary repairs than what future up grades we should look at. This documented information is something for the Planning Board to use should someone want to subdivide a large tract of land into many lots.

Respectfully submitted,

Bill Lovering
Kathie Downes
Dave Chamberlin
Mary Heath
CAPITAL IMPROVEMENT COMMITTEE

CAPITAL IMPROVEMENTS PROGRAM SUMMARY FORM

DEPT	EST. \$\$	PROJECT	REV. SOURCE	FY92	FY93	FY94	FY95
POLICE DEPT.		Equipment Firearms Port Radio	APPR.			\$2,500	\$2,000
	\$2,000						
	\$2,500						
	\$20,000	Cruiser	CRF/LOAN	\$2,500	\$2,500	\$2,500	\$3,000
		Facility	CRF/LOAN				
FIRE DEPT.	\$140,000	Pumper/Eng #1	CRF/LOAN	\$7,500	\$7,500	\$10,000	\$10,000
		Station Renov. (roof, paint, electrical, well)	CRF/LOAN/APPR.	\$2,200	\$6,000 paint	\$6,000 electrical	\$3,000 well
		Engine #2 (replace 2005)	CRF/LOAN				
		Tanker (replace 2010)	CRF/LOAN				
	\$15,000	Breat App.	APPR.		\$3,200	\$3,500	\$3,600
FIRE/RESCUE	\$7,000	Defib.	APPR.		\$7,000		
HIGHWAY	\$16,000	North Road Bridge	CRF/LOAN	\$1,000	\$1,000	\$1,000	\$1,000
	\$3,600	New Road (culvert)	APPR.			\$3,600	\$3,600
	\$24,000	Mill Hill	CRF/LOAN				\$1,000
	\$5,000	Hensmith Road (culvert)	APPR.				\$5,000
	\$13,000	General Equipment York Rake Pot Patch Machine & Sweeper	CRF/APPR. CRF Appr.		\$3,500	\$4,500	\$3,000
ADMINISTRATIVE		Town Bldgs & Grounds Academy Hall	CRF/GRANTS	\$1,000	\$1,000	\$4,000	\$1,000
	\$6,000	Heating System (partial)	Appr.				
	\$20,000	Renov/ADA Town Hall	Appr./Grants		\$2,500	\$4,200	\$1,000
		Land Purchases					
		E911 Maps					
		Transfer Station					
		Impr.					
TOTALS	\$274,100			\$14,200	\$39,200	\$46,800	\$41,700

CENTRAL NEW HAMPSHIRE REGIONAL PLANNING COMMISSION

329 Daniel Webster Highway
Boscawen, New Hampshire 03303

(603) 796-2129

The Central New Hampshire Regional Planning Commission (CNHRPC) is a voluntary association of 20 towns and the City of Concord in Merrimack and Hillsborough counties. The Town of Salisbury is a member in good standing of the Commission.

The CNHRPC is one of nine RPC's organized under RSA 36:45-53. Our principle charges are to prepare coordinated plans for the region and to provide planning assistance to member communities. Every city and town in New Hampshire is within an organized region.

Our accomplishments over the last year include:

The Commission prepared and distributed the complete draft of the transportation element of the regional master plan in October. The plan describes the transportation system of the region, identifies current and future transportation issues, discusses the role of the CNHRPC in transportation, and makes recommendations to towns, the region, and the state to address the transportation issues in the region. Although the plan element is scheduled for adoption in February 1994, public comment on implementation of the plan is continuously welcomed.

Transportation will continue to be a focus in 1994 and beyond. We will adopt and submit our first ever transportation improvement program (TIP), the capital improvement plan for transportation in the region, and will continue to review, comment, and participate in state transportation projects, programs, and plans.

Working with interested cities and towns, the RPC updated the Merrimack County overall economic development plan. The Commission continues to provide administrative and technical support to the participating communities.

We are in the middle of the five year update to the affordable housing assessment. The project will identify the need for housing affordable to low & moderate income families in the region, the available amount of such housing, and the fair share of affordable housing which should exist in each community.

The Commission continues to provide high quality and timely services to member municipalities through circuit riding, master plan assistance, research, and other technical assistance.

Special activities in Salisbury included:

Providing copies of successful grant applications; providing review and comment on proposed revisions to the subdivision regulations and zoning ordinance; researching town road acceptance procedures; obtaining Flood Insurance Rate Maps of Salisbury from the Federal Emergency Management Agency national office; and providing a detailed scope of services and cost estimate to prepare Geographic Information System E-911 maps.

Bill Klubben
EXECUTIVE DIRECTOR

SALISBURY RECYCLING PROGRAM

During 1993, Salisbury residents sorted more than 25 tons of newspaper, cardboard, plastic bottles, glass containers and steel and aluminum cans from their trash. The Town also recycled more than 40 tons of appliances and other scrap metal items. This year, Salisbury began complying with a federal mandate to have ozone-depleting CFCs removed from refrigeration appliances before recycling the appliances.

Volunteers helped sort and maintain the quality of recyclables at the transfer station. Bob Underhill made 12 trips to the Warner transfer station, where our paper, cans, plastic bottles and glass jars and bottles were baled, granulated or crushed and shipped to market.

Once again, our recycling operation was plagued by thefts and vandalism throughout the year. Three full bins of aluminum cans, a second set of the tie-downs that hold the bins to the transfer trailer for transport and the battery that powered the trailer's brakes and lights were stolen. Vandals also pried the back of our storage shed open and took many small items from inside the shed.

Many thanks for their hours of hard, grubby work go to Bob Underhill, Ted Sprague, Donna Bourbeau, Robbin Bourbeau, Joanne Pollock, John Pollock and Daryl Bentley. Thanks also to our transfer station manager, Ed Sawyer, for his good humor and dependability. Hats off to our many recycling program volunteers, who came out in the cold, the heat, the rain, the snow and the bugs to sort recyclables. We are always looking for new volunteers. The time commitment is minimal. If you are interested, call a committee member for more details. Remember, what goes around, comes around!

After Town Meeting, the Recycling Committee, formed by Selectmen in 1991, will be folded into a Recycling/Solid Waste Advisory Committee. This new committee will have a broader function, assisting Selectmen in researching and formulating long-term comprehensive plans for all of Salisbury's trash and recycling activities. Matters likely to be on the committee's 1994 agenda include plans for handling construction and demolition debris and certain categories of household wastes (used motor oil, paint, dry cell batteries, fluorescent light ballasts, small PCB capacitors) that may soon be prohibited from disposal by federal law. If you would like to serve on this committee, please contact the Board of Selectmen.

THE RECYCLING CENTER IS OPEN THE 1ST & 3RD SATURDAYS OF EACH MONTH ONLY - PLEASE DO NOT LEAVE MATERIALS ON THE GROUND ON SATURDAYS THE CENTER IS NOT OPEN!!!

Here's what we collect:

- aluminum beverage cans
- tinfoil & other foil products
- newspaper (glossies, comics & Sunday magazines OK)
Place in brown paper grocery bag
- corrugated cardboard (flatten boxes)
No paperboard (shoeboxes, etc.)
- steel ("tin") food & beverage cans
(empty aerosols, air-dried paint cans)
- plastic soda (carbonated beverage bottles ONLY)
Separate clear bottles from green bottles
- #2 plastic milk jugs (any narrow-necked,
transluscent #2 container)
- #2 colored bottles (any narrow-necked white or
colored bottles stamped with a #2)
- mixed-color glass containers
(food & beverage containers only)

Make sure all containers are empty and well-rinsed.
Remove all jar lids and bottle caps.
Do not bring plastic containers other than those
listed above.

SALISBURY RECYCLING COMMITTEE:

Peg Boyles, Chairperson
Ted Sprague
Donna Bourbeau

Joanne Pollock
Sue Scott
Bob Underhill

MINUTES OF THE SALISBURY TOWN MEETING

MARCH 9, 1993

The meeting was called to order at 1:00 PM with Moderator Edward Bailey presiding. The polls were declared open for official voting. The Business Meeting was called to order at 7:30 PM and an invocation was offered by John Stahl. Thanks was given to the Salisbury Community Kindergarten for a very nice dinner. At this time the Moderator gave Amanda Bailey, the representative from the Salisbury Kindergarten, an opportunity to speak to the citizens of Salisbury. Mrs. Bailey thanked everyone for their support over the last year and hoped they would continue to help when ever possible. A low student count has made the past year very difficult.

Moderator Edward Bailey stated that the polls would stay open until the end of the business meeting.

ARTICLE 1. To choose the following Town Officers for the ensuing year: Selectman, Treasurer, Tax Collector, Town Clerk, Road Agent, Library Trustee, Trustee of Trust Funds, Budget Committee, Supervisor of Checklist, Planning Board and Recreation Committee.

Selectman for 3 years	Arthur E. Cutter Sr.	104
RECOUNT REQUESTED	Mary R. Heath	111
Treasurer for 1 year	Norma C. Lovejoy	195
Tax Collector - 1 year	Gayle B. Landry	210
Town Clerk for 1 year	Dora L. Rapalyea	202
Supervisor of Checklist for 3 years	John T. Pollock	202
Road Agent for 3 years	Wm. D. MacDuffie Sr.	176
Library Trustee for 3 years	Pamela D. Hutchins	201
Trustee of Trust Funds for 3 years	Gudmund D. Ipsen	203

Budget Committee for 3 years	Peter J. Merkes Sandra S. Miller Edward N. Sawyer	189 196 204
Planning Board for 3 years	William W. Lovering	195
Planning Board for 2 years	Geraldine A. Burgess	185
Recreation Committee for 1 year	Raymond E. Bailey Jr. Lisa Scrofani-Uhrin Timothy J. Warren Jerry Beck Dennis Stewart	201 185 192 23 23

ARTICLE 2. To see if the Town will vote by Official Ballot to accept the changes proposed by the Planning Board to the Zoning Ordinances as printed in the 1992 Salisbury Town Report.

YES 84

NO 87

RECOUNT REQUESTED

And to act upon the following subjects at the Business Meeting at 7:30:

ARTICLE 3. To hear the reports of the Officers of the Town, agents, auditors and committees appointed and pass any vote relating thereto. Motion made by David Rapalyea and seconded by David Chamberlin to accept article as read. Selectman Kathleen Downes pointed out an error on page 18. Item 4194 should read \$29,000 not \$14,000.

Vote was in the affirmative with the correction.

ARTICLE 4. To see if the Town will vote to raise and appropriate the sum of Two Thousand Dollars (\$2,000) to be added to the Recreational Facilities Capital Reserve Fund, established in 1986. Motion made by Norma Lovejoy and seconded by Dorothea Lovejoy to accept article as read.

Vote was in the affirmative.

ARTICLE 5. To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars (\$1,000) to be added to the North Road Bridge Capital Reserve Fund, established in 1991. Motion was made by David Chamberlin and seconded by David Rapalyea to accept article as read.

Vote was in the affirmative.

ARTICLE 6. To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) (\$7,500 for a future fire truck and \$2,500 for a future police cruiser) to be added to the Emergency Services Equipment Capital Reserve Fund, established in 1987. Motion was made by Kenneth Mailoux and seconded by David Chamberlin to accept article as read.

Vote was in the affirmative.

ARTICLE 7. To see if the Town will vote to raise and appropriate the sum of Seven Thousand Dollars (\$7,000) for the purpose of purchasing a Heart Defibrillator for the Salisbury Rescue Squad. (Not recommended by the Budget Committee.)

Motion was made by Rouleen Koelb and seconded by Phil Tucker to accept article as read. Rouleen Koelb, Captain of the Rescue Squad, spoke in favor of the article, and said that Dr. Daniel Kallmerten, a resident of Salisbury, was also in favor of this article passing. Judy Lovering commented the \$7,000 was a small price to pay for a life.

Vote was in the affirmative.

ARTICLE 8. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of a Heart Defibrillator, and to raise and appropriate the sum of Three Thousand Five Hundred Dollars (\$3,500) to be placed in this fund, and to designate the Selectmen as agents to expend.

Motion was made by David Chamberlin and seconded by David Rapalyea to table the Article.

Vote was in the affirmative.

ARTICLE 9. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of implementing the E-911 Property/Street Numbering System, and to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be placed in this fund, and to designate the Selectmen as agents to expend. Motion was made by David Rapalyea and seconded by David Chamberlin to accept article as read. Selectman Mary Heath explained the E-911 system and said the town would need new tax maps giving every lot a number. Bids for new maps are between \$28,600 and \$29,886.

Vote was in the affirmative.

ARTICLE 10. To see if the Town will vote to authorize the Selectmen to appoint a five (5) member committee, for the purpose of updating the Town Tax Maps for use in implementing the E-911 Property/Street Numbering System. Motion was made by David Chamberlin and seconded by Andrew Thompson to accept article as read.

Vote was in the affirmative.

ARTICLE 11. To see if the Town will vote to raise and appropriate the sum of Twenty Five Hundred Dollars (\$2,500) to be added to the Reassessment of the Town Capital Reserve Fund, established in 1976. Motion was made by Norma Lovejoy and seconded by David Rapalyea to accept article as read.

Vote was in the affirmative.

ARTICLE 12. To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars (\$1,000) to be added to the Town Buildings and Grounds Capital Reserve Fund, established in 1972, and renamed in 1992. Motion was made by David Chamberlin and seconded by David Rapalyea to accept article as read.

Vote was in the affirmative.

ARTICLE 13. To see if the Town will vote to appropriate the sum of One Thousand Five Hundred Dollars (\$1,500) for the general maintenance of Town Cemeteries, and to authorize the transfer of One Thousand Five Hundred Dollars (\$1,500) from the Cemetery Trust Funds for that purpose. Motion was made by Gracia Snyder and seconded by David Chamberlin to accept article as read.

Dorothea Lovejoy asked to amend article to read \$3,000 for the general maintenance of Town Cemeteries and to authorize the transfer of \$3,000 from the Cemetery Trust Funds for that purpose.

Motion was made by Ed Bowne and seconded by Norma Lovejoy to accept amended article as read.

John Phillips, Trustee of the Trust Funds, stated that there is \$18,121 in the cemetery general maintenance fund, which is for Maplewood only. There would be enough in other Cemetery Trust Funds to cover the \$3,000.

Vote to accept amended article as read was in the affirmative.

Vote on the amended article was in the affirmative.

ARTICLE 14. To see if the Town will vote to appropriate up to the sum of Thirty Five Hundred Dollars (\$3,500) to purchase a new York Rake for the Highway Department, and authorize the withdrawal of up to the sum of Thirty Five Hundred Dollars (\$3,500) from the Highway Equipment Capital Reserve Fund, established in 1971 for this purpose.

Motion was made by David Chamberlin and seconded by Norma Lovejoy to accept article as read.

Vote was in the affirmative.

ARTICLE 15. To see if the Town will vote to raise and appropriate a sum not to exceed \$20,000 for the purpose of installing a lift for access for the disabled at Academy Hall, with the Town share of the total to be raised by general taxation limited to 1/4 or a maximum of \$5,000; and to authorize the Selectmen to apply for, accept, and expend grant moneys therefor; and to further authorize the Selectmen to accept and expend up to \$5,000 from the Bartlett Subordinate Grange as its share of the costs. The appropriation of Town Funds in this article is contingent upon not less than 1/2 of the total expenditure being funded by grant(s) and not less than 1/4 being funded by the Grange. Motion was made by David Chamberlin and seconded by David Rapalyea to accept article as read.

Selectman Mary Heath amended the article so the words "and other renovations to the first floor" be added at the third line after the word lift. Motion was made by Kenneth Mailloux and seconded by David Rapalyea to accept amended article as read. This amendment is requested to clarify definition of renovations other than just the lift.

Selectman Mary Heath talked about using the building for more public meetings. By having meetings at the Town Office all records would be readily available. Renovations would include more than just lift.

Vote to accept amended article as read was in the affirmative.

Vote on the amended article was in the affirmative.

ARTICLE 16. To see if the Town will vote to raise and appropriate a sum not to exceed \$5,000 as the Town's share of the costs of evaluation of the feasibility and expenses of improvements to portions of Mill Road from the north end of the West Salisbury Cemetery to the northern end of Peter's Bridge, Peter's Bridge itself, and Mill Road from the southern end of Peter's Bridge to the southerly end of the CACEL property; and to authorize the withdrawal of not more than \$5,000 from the Road Maintenance Capital Reserve Fund for the portions of the study for land in the flood control reservoir area with the remainder of the Town's share paid by general taxation. The Town's share of the costs shall be determined by the Planning Board, with the remainder to be paid by CACEL in conjunction with its proposed subdivision in the area.

Motion was made by Robert Irving and seconded by David Chamberlin to accept article as read.

Selectman Mary Heath stated that Town Counsel advised the Selectmen the article is legal and that the original article, establishing the Capital Reserve Fund, is broad enough in it's purpose to provide for a feasibility study. It was suggested that the town hire it's own consultant to evaluate the feasibility and expenses of improvements to portions of Mill Road. Selectman Mary Heath also stated that we need to be responsible for the safety of people in that part of town.

William Fletcher said he felt that if Cacel was not proposing a development in that area, there would be no request for this article.

Paul Brundrett commented that the school bus and trucks now use the road in question.

This article was defeated.

ARTICLE 17. To see if the Town will vote to convey the Salisbury Weights and Measures to the Salisbury Historical Society, subject to restrictions contained in deed, for the sum of \$1.00, and that the Selectmen be authorized and directed to execute, seal and deliver said deed for same, provided that these objects be kept and preserved by the Salisbury Historical Society for exhibition to the public and not disposed of privately; title to said articles to revert to the Town if and when the Society ceases to function as such.

Motion was made by David Chamberlin and seconded by John Phillips to accept article as read. Dr. Paul Shaw asked that the Historical Society not be responsible for these items until they had a secure place for protection.

Selectman Downes assured the Town this would be included in the restrictions of the deed.

Vote was in the affirmative.

ARTICLE 18. To see if the Town will vote to accept the budget as presented by the Budget Committee and to raise and appropriate such sums as may be necessary to defray Town charges for the ensuing year, or to pass any vote relating thereto.

Motion was made by David Chamberlin and seconded by David Rapalyea to accept article as read.

The amount to be raised would be \$431,901.00.

Vote was in the affirmative.

ARTICLE 19. To see if the Town will vote to authorize the Board of Selectmen and Treasurer to borrow money on the notes of the Town in anticipation of taxes, pursuant to RSA 33:7. Motion was made by David Chamberlin and seconded by Andrew Thompson to accept article as read.

Vote was in the affirmative.

ARTICLE 20. To see if the Town will vote to establish a Cemetery Commission to be responsible for the operation and administration of public town cemeteries. The Commission will consist of three (3) members appointed by the Selectmen on such terms and conditions as they deem appropriate.

Motion was made by David Chamberlin and seconded by David Rapalyea to accept article as read.

Selectman Sharon MacDuffie stated that the Selectmen would appoint 3 people for this year and next year 3 people would run for the positions. Norma Lovejoy was of the opinion that anyone doing this job should be paid.

Vote was in the affirmative.

ARTICLE 21. To see if the Town will vote to rescind the authority to borrow funds for replacement of Peter's Bridge as authorized by Article 17 of the 1985 Annual Town Meeting as the project has been completed without having issued all the bonds so authorized.

Motion was made by David Chamberlin and seconded by Andrew Thompson to accept article as read.

Vote was in the affirmative.

ARTICLE 22. To see if the Town will vote to authorize the Board of Selectmen to apply for, receive and expend federal and state grants which may become available during the course of the year, in accordance with RSA 31:95-b and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the Town may legally appropriate money.

Motion was made by Norma Lovejoy and seconded by David Chamberlin to accept article as read.

Vote was in the affirmative.

ARTICLE 23. To see if the Town will vote to authorize the Selectmen to transfer tax liens acquired by the Town at a Tax Collector's Sale or to convey title to real estate acquired pursuant to a Tax Collector's deed by public auction, sealed bid or in such manner as the Selectmen may determine as justice may require, pursuant to RSA 80:80.

Motion was made by David Chamberlin and seconded by David Rapalyea to accept article as read.

Vote was in the affirmative.

ARTICLE 24. To see if the Town will vote to authorize the Selectmen to sell Town property with a value under Twenty Five Hundred Dollars (\$2,500).

Motion was made by David Chamberlin and seconded by William Fletcher to accept article as read.

Vote was in the affirmative.

ARTICLE 25. To transact any other business that may legally come before this meeting.

Selectman Kathleen Downes gave thanks to Claribel Brockstedt for her years as a Checklist Supervisor, to Ray Robbins for his time and dedication as a Selectman and to Mary Heath for filling in as Selectman for the past months. Selectman Downes gave information regarding the Town Line Alteration. House Bill 281 has passed the House and if it passes the Senate and the Governor signs the bill the vote then will come back to Salisbury and Warner to be voted on and passed by 2/3 votes of both Towns at a Town Meeting within the next 3 years.

Meeting was adjourned at 8:45 PM.

REQUESTED RECOUNT

On March 10, 1993 a request was made by Arthur E. Cutter Sr., with the Town Clerk's Office, for a recount on the results of the Selectmen's Race. Robert Irving, Chairman of the Planning Board, requested a recount on the proposed changes by the Planning Board to the Zoning Ordinances as printed in the 1992 Salisbury Town Report. This request was made with the Town Clerk on March 12, 1993. The results are as follows:

Arthur E. Cutter	104
Mary R. Heath	111

ARTICLE 2.

YES	84	NO	88
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Mary R. Heath was declared as winner by Moderator Edward Bailey, and ARTICLE 2 was defeated.

Dora L. Rapalyea
Dora L. Rapalyea
TOWN CLERK

BIRTHS REGISTERED IN THE TOWN OF SALISBURY FOR THE YEAR ENDING DECEMBER 31, 1993

DATE	PLACE OF BIRTH	NAME OF CHILD	NAME OF FATHER	MOTHER'S MADDEN NAME
Jan. 9	Concord	Kaila Colby Barry	Kevin D. Barry	Julie J. Mitchell
Jan. 16	Concord	John Wilkinson Howard	Jeffrey R. Howard	Marie P. Wilkinson
Feb. 4	Concord	Brett Matthew Boucher	Jeffrey T. Boucher	Kathleen M. McCarthy
April 5	Concord	Hannah Cassidy Dziezanowski	Joseph J. Dziezanowski	Candice A. Duke
April 1, 20	Concord	Hannah Susan Bowne		Theresa Marie Bowne
May. 27	Concord	Daniel Fisher Pillsbury	David M. Pillsbury	Theresa M. Dukette
June, 20	Concord	Courtney Jean Shaw	Matthew F. Shaw	Linda A. Elliott
June, 20	Franklin	Monika Jean Mussey	Albert W. Mussey	Pamela J. Dukette
July, 27	Concord	Jocelyn Marie Verhey	Hubert C. Verhey	Ann-Marie C. Vincent
July, 30	Concord	Spencer Jordan Murphy	Jason R. Murphy	Becky L. Law
Aug. 14	Franklin	John Michael Nevin	Jeffrey M. Nevin	Gina M. Ponzini
Aug. 15	Concord	Michael William Campbell II	Michael W. Campbell	Lisa M. Cornwell
Aug. 23	Concord	Tasha Marie Bissell	David Lee Bissell	Elva Alvarado
Dec. 7	Concord	Hilary Jean Lorden	Jerry E. Lorden	Lori J. Stebbins

I hereby certify that the above is correct according to my knowledge and belief.


Dora Rapalyea
TOWN CLERK

MARRIAGES REGISTERED IN THE TOWN OF SALISBURY FOR THE YEAR ENDING DECEMBER 31, 1993

DATE	NAME OF GROOM	RESIDENCES	NAME OF BRIDE	RESIDENCE
Feb. 22	Kenneth Harold Tincknell	Salisbury	Susan Marie Tincknell	Salisbury
Apr. 14	Jeffrey Fred Spear	Salisbury	Melody Colleen Yeaton	Epsom
May. 1	Kenneth Edward Maddocks II	Salisbury	Kristine Alissa Gozdenovich	Salisbury
July. 4	Ralph Ellon Downes	Bedford	Catherine Jean Ashby	Bedford
Aug. 28	Ronald D. Derby Jr.	Webster	Amy S. Durrell	Salisbury
Sept. 11	Bruce Warren Sanders Jr.	Salisbury	Jennifer Lynn Kniffin	Penacook
Oct. 2	James Anthony Baird	Penacook	Karen Dowmes Ruddy	Salisbury
Oct. 2	Brian David Wheeler	Salisbury	Carolyn Ann Jordan	Salisbury
Dec. 26	Mark Bluefield	Salisbury	Bonnie Joan Kalloch	Salisbury

I hereby certify that the above is correct according to my knowledge and belief.


 Dora Rapaljea
 TOWN CLERK

DEATHS REGISTERED IN THE TOWN OF SALISBURY FOR THE YEAR ENDING DECEMBER 31, 1993

DATE	PLACE OF DEATH	NAME OF DECEASED	NAME OF FATHER	MOTHER'S MAIDEN NAME
Jan. 10	Franklin	William Lee Swenson	Arthur W. Swenson	Carolyn Allen

I hereby certify that the above is correct according to my knowledge and belief.


Dora Rapalyea
TOWN CLERK

~ NOTES ~

~ NOTES ~

TOWN MEETING SCHEDULE

March 8, 1994

Polls Open 1:00 PM - Close after Business Meeting
Business Meeting at 7:30 PM

TOWN OFFICE HOURS

Telephone: 648-2473

SELECTMEN'S OFFICE: Tues. & Thurs. 9 AM - 12 PM
Meet 2nd & 4th Monday @ 7PM
Work sessions scheduled and
posted as necessary.

TOWN CLERK: Tuesday & Wednesday
(In charge of auto & boat
registrations, vital
records, dog licenses) 9 AM to 11 AM
6:30 PM to 8:30 PM

TAX COLLECTOR: Tuesday
(In charge of property
and yield taxes) 6:30 PM to 8:30 PM
Wednesday
9 AM to 11 AM
6:30 PM to 8:30 PM

Appointments for the above can be made as necessary.

LIBRARY: Tuesday - 1 to 5 PM
(Closed Thursdays
during winter) Thursday - 9 AM to Noon
24-hour book return Friday - 6 to 8 PM
Saturday - 1 o 4 PM

BUILDING INSPECTOR: Wednesday 6:30 to 8:30 PM

PLANNING BOARD: Meets 1st Monday ea. month

ZONING BOARD: Meets 3rd Thurs. ea. month

CEMETERY TRUSTEES: Meets 3rd Tues. ea. month

RECYCLING COMMITTEE: Meetings Posted

POLICE DEPARTMENT: Emerg. Number: 225-2752

FIRE & RESCUE: Emerg. Number: 225-3355